STATE OF WYOMING
Annual Financial Report
FISCAL YEAR 1987

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JACK SIDI
STATE AUDITOR

STATE OF WYOMING

ANNUAL FINANCIAL REPORT

FISCAL YEAR 1987

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STATE OF WYOMING
ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 1987
TABLE OF CONTENTS

INTRODUCTORY SECTION

Letter of Transmittal 3
Highlights of Office of State Auditor 4
Overview of Financial Statements 5
Graphic and Tabular Presentation of Revenue and Expenditures
Revenue by Source 6
Expenditures by Object 8
Expenditures by Function 10

FINANCIAL SECTION

COMBINED FINANCIAL STATEMENTS

Combined Statement of Assets, Liabilities and Fund Equity Arising from Cash Transactions -- All Fund Types 16
Combined Statement of Revenue, Expenditures Paid and Changes in Fund Balances -- All Governmental Fund Types and Expendable Trust Funds 18
Statement of Revenues and Expenditures -- Budget and Actual - General Fund 19
Combined Statement of Revenue Collected, Expenditures Paid and Changes in Fund Balances -- All Proprietary Fund Types 20
Combined Statement of Revenue, Expenditures Paid and Changes in Fund Balances -- All Similar Trust Funds 21
Combined Statement of Changes in Assets and Liabilities -- Agency Funds 22
Notes to the Financial Statements 23

COMBINING FINANCIAL STATEMENTS/SCHEDULES

Governmental and Expendable Trust Funds

Combining Statement of Revenue Collected and Expenditures Paid -- All Special Revenue Funds 52
Combining Statement of Revenue Collected and Expenditures Paid -- Special Revenue Fund Type - Earmarked Fund 54
Combining Statement of Revenue Collected and Expenditures Paid -- Expendable Trust Fund 56
Statement of Expenditures and Encumbrances Compared with Authorizations -- General Fund 58
Statement of Expenditures and Encumbrances Compared with Authorizations -- Earmarked Fund 62
Statement of Expenditures and Encumbrances Compared with Authorizations -- Permanent Land Income Fund 64
Statement of Receipts and Disbursements -- All Governmental Fund Types and Expendable Trust Funds 66
Appropriation Control -- General Fund -- By Agency By Program 78
Wyoming Water Development -- Statement of Assets, Liabilities and Fund Balance Arising from Cash Transactions 95
Wyoming Water Development -- Statement of Appropriations and Expenditures -- Coal Tax 96
Wyoming Water Development -- Statement of Appropriations and Expenditures -- Oil & Gas Tax 99

Proprietary Funds

Combining Statement of Revenue Collected and Expenditures Paid -- Proprietary Fund Type - Intragovernmental Fund 102
Combining Statement of Revenue Collected and Expenditures Paid -- Proprietary Fund Type - Enterprise Fund 104
Statement of Expenditures and Encumbrances Compared with Authorizations - Intragovernmental Fund 105
Statement of Receipts and Disbursements -- All Proprietary Fund Types 106

Trust and Agency Funds, Excluding Expendable Trust

Combining Statement of Revenue and Expenditures Paid -- Nonexpendable and Pension Trust Funds 108
Combining Statement of Receipts and Disbursements -- Agency Fund Type - Trust and Agency and Federal Funds 111
Statement of Receipts and Disbursements -- Nonexpendable and Pension Trust Funds 112
Statement of Receipts and Disbursements -- Agency Funds 114

STATISTICAL SECTION

Graphic and Tabular Presentation of Cash Receipts by Revenue Source -- All Funds 1983-1987 121
Graphic and Tabular Presentation of General Fund Revenue and Expenditures 1983-1987 124
Statement of Receipts and Disbursements -- All Funds 1983-1987 129
History of Revenue -- Permanent Wyoming Mineral Trust Fund 1975-1987.. 134

Photos courtesy of Wyoming Travel Commission.

"Wyoming State Capitol"

INTRODUCTORY SECTION

"Teton Village"

HE STATE OF WYOMING

Wyoming State Auditor

STATE CAPITOL BUILDING CHEYENNE, WYOMING 82002

ACK SIDI
TATE AUDITOR

(307) 777-7831

TOM JONES
DEPUTY STATE AUDITOR

The Honorable Mike Sullivan
Governor of Wyoming
Capitol Building
Cheyenne, Wyoming 82002

Dear Governor Sullivan:

I am pleased to submit the Annual Financial Report of the State Auditor for Fiscal Year 1987.

I draw your attention to the Highlights and the Overview. This report represents a marked departure from previous annual reports. For the first time, the Auditor's Report can better be qualified as a Financial Report of the State of Wyoming.

Feel free to call on me if you have any questions about the contents of this document.

Sincerely,

Jack Sidi

Jack Sidi
State Auditor

HIGHLIGHTS OF OFFICE OF STATE AUDITOR

The State Auditor, since 1981, has conducted an auditing program to ensure prompt and proper collection of Wyoming's mineral royalties. This activity as authorized by Wyoming Statute 9-1-403(a)(iv) is in addition to the auditor's responsibility for maintaining the general accounting and financial reporting for the State of Wyoming.

The State Auditor's Office maintains audit programs for both state and federal lands. The state land program covers leases on state property issued through the Department of Public Lands. The federal land program is conducted through the Minerals Management Service of the U.S. Department of the Interior. Wyoming receives fifty percent (after Windfall Profit Tax) of all royalties collected on federal lands in Wyoming. Concentration has been on oil and gas production; however, reviews or audits have been conducted on coal, trona, uranium, and sand and gravel as well.

The federal government owns the majority (approximately two-thirds) of all mineral rights in Wyoming, while the state owns only a small percentage (7% - 8%). Because of this, most of our audit efforts have been concentrated on federal lands. In addition, the State Auditor's Office works under contract with the U.S. Department of the Interior to independently audit royalties due on federal properties in Wyoming. The contract calls for 100 percent reimbursement of all direct costs incurred by the State Auditor's Office during audits of federal properties in Wyoming. During FY 1987, the State Auditor's Office billed the federal government $345,890 for cost reimbursement. This amounts to approximately 80 percent of all mineral audit program direct costs.

Wyoming pioneered the concept of audit authority delegation, and was the first state to receive a delegation from the Department of the Interior. The following table outlines the results of the mineral audit program for the last fiscal year and to date:

	NO. OF LEASES AUDITED		COLLECTIONS	
TYPE OF PROPERTY	FY 87	TO DATE	FY 87	TO DATE
Oil and Gas:				
Federal Lands	245	856	$4,215,621.50	$33,095,107.48
State Lands	12	126	690,987.20	6,163,105.33
Coal:				
Federal Lands	0	1		
State Lands	0	8		1,967,591.18
Other Minerals:				
State Lands	0	4		420,203.43
Windfall Profit Tax:				
Federal Lands				17,459,090.00
State Lands				418,141.23
	257	982	$4,906,608.70	$59,523,238.65
TOTAL DEPOSITED TO STATE TREASURY			$2,867,751.49	$41,783,451.43

OVERVIEW

This financial report represents a significant departure from previous annual reports prepared by the State Auditor for the State of Wyoming. We have attempted to provide an overview of the state's financial position and results of operations by providing Combined Financial Statements with individual funds grouped along the guidelines established by the National Council on Government Accounting in Statement 1 and endorsed by the Governmental Standards Board.

The State of Wyoming operates primarily on a cash receipts and disbursements basis at the current time and does not have centralized fixed asset records. Note 1 to the Combined Financial Statements describes the basis of accounting, scope of reporting and other accounting matters, in more detail. Thus, the financial statements are not in conformity with Generally Accepted Accounting Principles (GAAP), applicable to governmental units. Significant departures from GAAP are reported in the notes to the Combined Financial Statements.

Certain disclosures provided in the notes to the Combined Financial Statement were obtained with the cooperation of the Retirement System, Treasurer's Office, Highway Department, and University of Wyoming.

Following the Combined Financial Statements are Combining Financial Statements, and Supplementary Schedules arranged by fund type. These statements and schedules provide detail on current year revenue and expenditures of individual funds, appropriation control, and cash/investment balances of individual accounts within each fund type. Significant intra-fund transactions have been eliminated on the Combining Financial Statements so that receipts shown on the "Statement of Receipts and Disbursements" by fund type may include transfers eliminated from revenue or expenditures on the Combining and Combined Financial Statements.

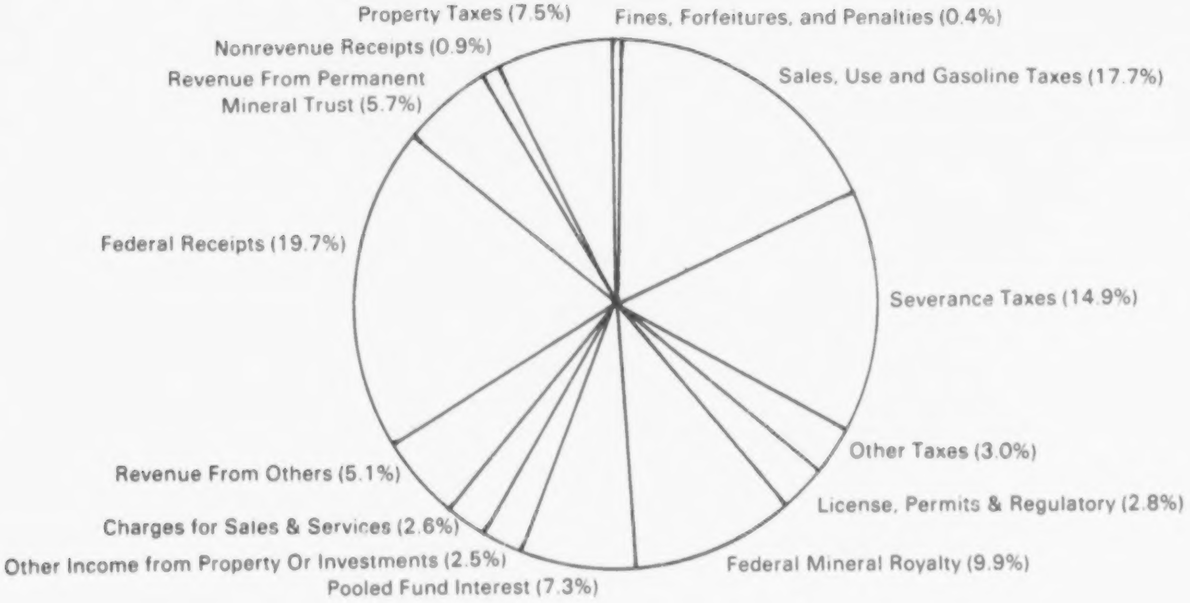
The final section, statistical data, includes historical information on selected receipts and expenditures for a five year period. It also summarizes the history of Wyoming Permanent Mineral Trust Fund from its creation in 1975 to present.

On the next three pages a tabular and graphic summary of the current year's revenue and expenditures by object and function is provided as an overview to the state's current financial operations.

STATE OF WYOMING

GRAPHIC PRESENTATION OF REVENUES BY SOURCE ALL GOVERNMENTAL AND EXPENDABLE TRUST FUNDS

FOR THE YEAR ENDED JUNE 30, 1987



Total Revenue = $1,326,145,492

STATE OF WYOMING
ANALYSIS OF REVENUE - BY SOURCE
ALL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 1987

Revenue/Source	Governmental & Expendable Trust[1]	Proprietary[2]	Similar Trust[3]	Totals (Memorandum only)
Property Taxes	$ 99,676,129	$	$	$ 99,676,129
Sales, Use, and Gasoline Taxes	235,170,163[4]			235,170,163
Severance Taxes	196,864,312		62,469,489	259,333,801
Other Taxes	39,935,723	452	773,042	40,709,217
Licenses, Permits & Regulatory	37,364,047			37,364,047
Fines, Forfeitures, and Penalties	5,246,676			5,246,676
Federal Mineral Royalty	131,819,081			131,819,081
Pooled Fund Interest	96,328,124	494,279	30,206,339	127,028,742
Other Income From Property or Investment	33,783,815	2,981	207,348,451	241,135,247
Charges for Sales & Services	34,435,409[4]	57,193,733[5]		91,629,142
Revenue From Others	67,322,385	24,367	108,767	67,455,519
Revenue From Permanent Mineral Trust	74,925,725[4]			74,925,725
Federal Receipts	261,413,311			261,413,311
Nonrevenue Receipts	11,860,592		78,094,864	89,955,456
	$1,326,145,492	$ 57,715,812	$ 379,000,952	$1,762,862,256

---

[1] Includes General, Special Revenue (Earmarked, Highway, Game & Fish, University & Permanent Land Income), Debt Service and Expendable Trust Funds.

[2] Includes Enterprise and Intragovernmental Fund.

[3] Includes Nonexpendable Trust (Permanent Land, Permanent Mineral Trust and a portion of the Trust & Agency Fund) and Pension Trust Fund. It does not include receipts of the Agency Fund.

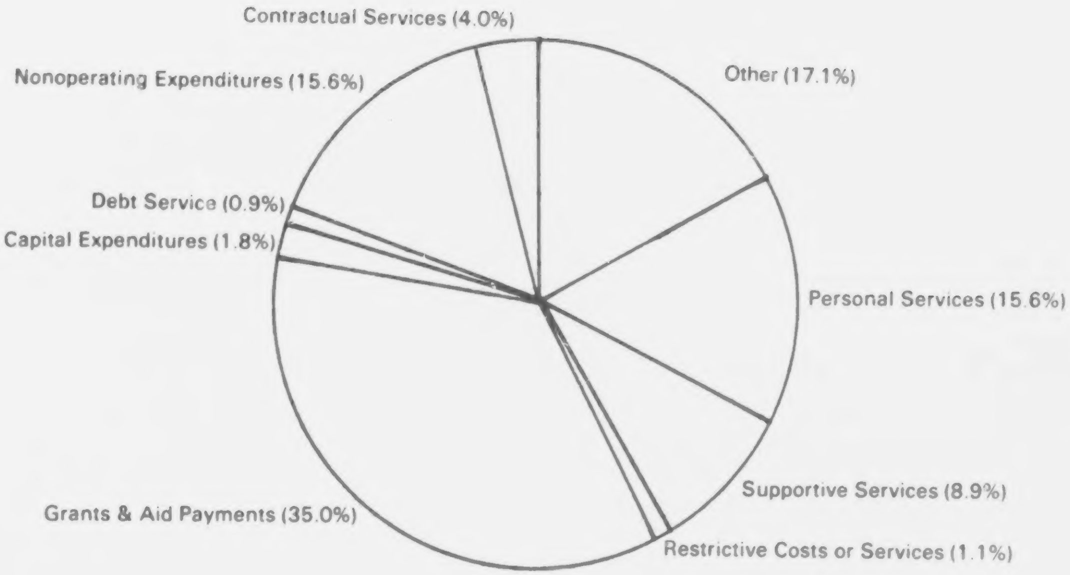
[4] Includes $5.1 million from the Enterprise Fund - Liquor Commission and $74.9 million from the Permanent Mineral Trust Fund. These amounts are also shown as revenue in the Proprietary and Similar Trust Funds.

[5] Includes $27 million shown in Other Funds as expenditures. This amount reflects charges made by agencies for central services provided to other state agencies, including Data Services, Motor Vehicles, Supply Warehouse, Duplicating, Telecommunications, State Airplane and Honor Farm.

STATE OF WYOMING

GRAPHIC PRESENTATION OF EXPENDITURES PAID BY OBJECT ALL FUND TYPES

FOR THE YEAR ENDED JUNE 30, 1987



Total Expenditures = $1,487,090,776

STATE OF WYOMING
ANALYSIS OF EXPENDITURES PAID - EXPENSES BY OBJECT
ALL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 1987

Expenditure / Object	Governmental & Expendable Trust[1]	Proprietary[2]	Similar Trust[3]	Totals (Memorandum only)
Personal Services	$ 224,441,831	$ 7,119,799	$	$ 231,561,630
Supportive Services	115,364,335	16,727,035	62,416	132,153,786
Restrictive Costs or Services	16,341,903	203,237		16,545,140
Grants & Aid Payments	520,461,256			520,461,256
Capital Expenditures	27,333,436			27,333,436
Debt Service	13,475,020			13,475,020
Nonoperating Expenditures	164,990,374	24,693,010	42,072,724	231,756,108
Contractual Services	56,717,070	740,461	1,467,623	58,925,154
Other	254,879,246			254,879,246
	$1,394,004,471	$ 49,483,542	$ 43,602,763	$1,487,090,776

[1] Includes General, Special Revenue (Earmarked, Highway, Game & Fish, University & Permanent Land Income), Debt Service and Expendable Trust Funds. Information from Highway Fund by expenditure object code is unavailable; this amount is shown as "other."

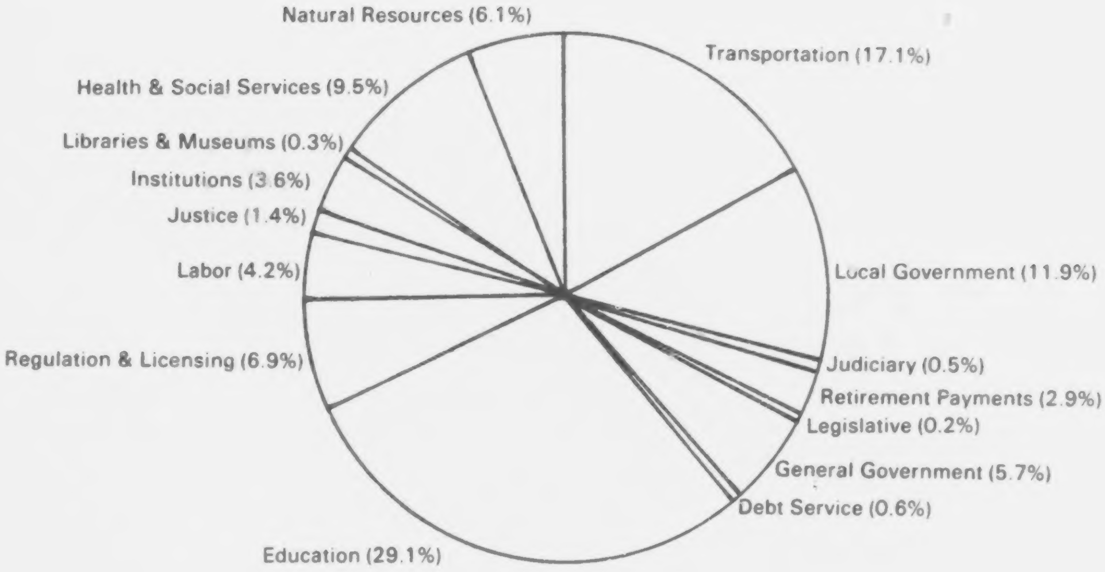
[2] Includes Enterprise and Intragovernmental Fund.

[3] Includes Nonexpendable Trust (Permanent Land, Permanent Mineral Trust and a portion of the Trust & Agency Fund) and Pension Trust Fund. It does not include disbursements of the Agency Fund.

STATE OF WYOMING

GRAPHIC PRESENTATION OF EXPENDITURES PAID BY FUNCTION ALL FUND TYPES

FOR THE YEAR ENDED JUNE 30, 1987



Total Expenditures = $1,487,090,776

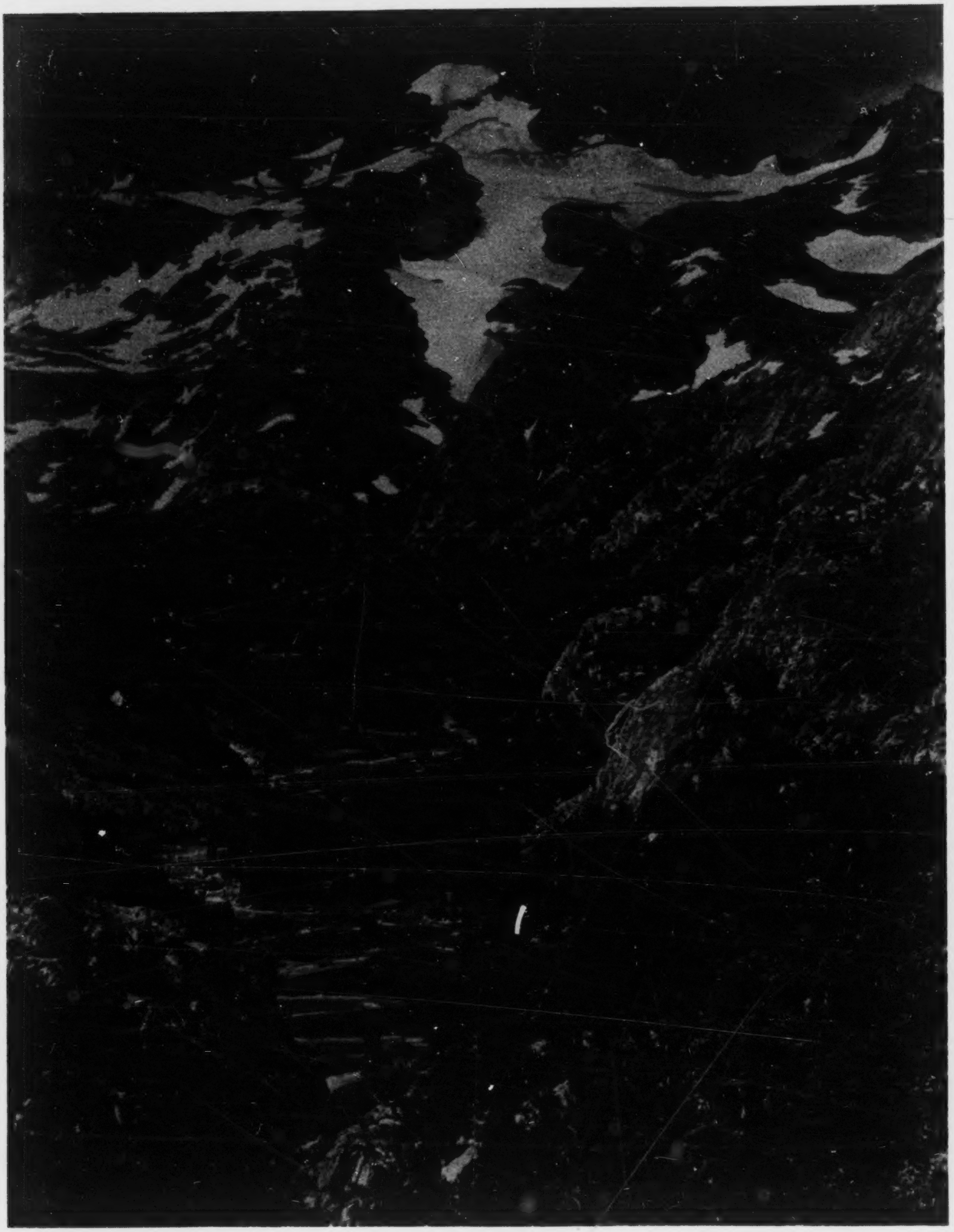
STATE OF WYOMING
ANALYSIS OF EXPENDITURES PAID - EXPENSES BY FUNCTION
ALL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 1987

Function	Governmental & Expendable Trust[1]	Proprietary[2]	Similar Trust[3]	Totals (Memorandum only)
Education	$ 432,888,703	$	$	432,888,703
Transportation	254,879,246			254,879,246
Local Government	176,400,040			176,400,040
Health & Social Services	141,646,924			141,646,924
Natural Resources	90,972,649			90,972,649
Regulation & Licensing	77,812,784	24,334,082		102,146,866
Labor	62,237,997			62,237,997
General Government	59,681,954	24,601,390		84,283,344
Institutions	52,206,983	548,070	61,436	52,816,489
Justice	20,591,835			20,591,835
Debt Service	9,501,979			9,501,979
Judiciary	7,804,908			7,804,908
Libraries & Museums	4,635,563			4,635,563
Legislative	2,742,906			2,742,906
Retirement Payments			43,541,327	43,541,327
	$1,394,004,471	$ 49,483,542	$ 43,602,763	$1,487,090,776

[1] Includes General, Special Revenue (Earmarked, Highway, Game & Fish, University & Permanent Land Income), Debt Service and Expendable Trust Funds.

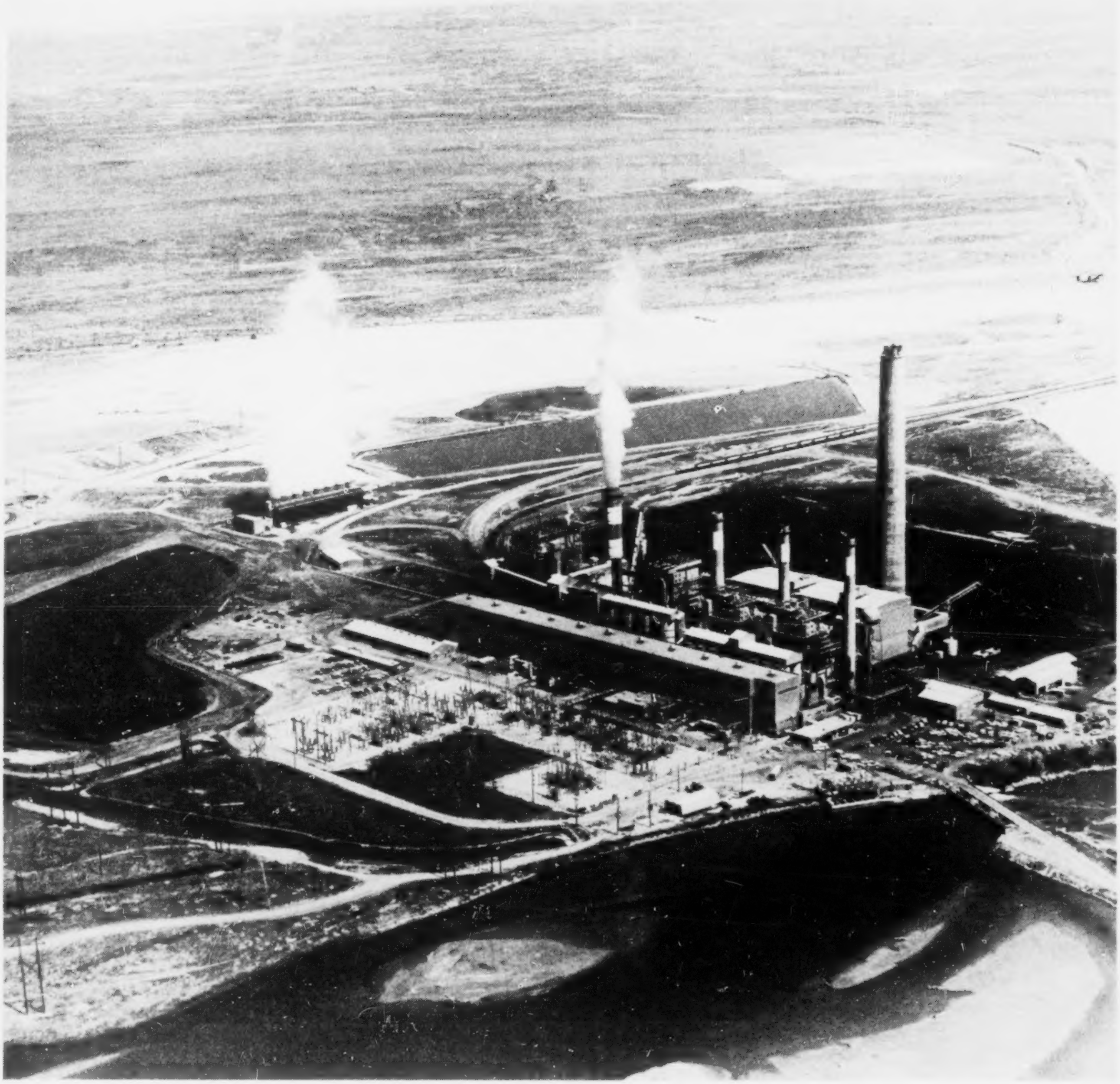
[2] Includes Enterprise and Intragovernmental Fund.

[3] Includes Nonexpendable Trust (Permanent Land, Permanent Mineral Trust and a portion of the Trust & Agency Fund) and Pension Trust Fund. It does not include disbursements of the Agency Fund.



"Dinwoody Glacier"

FINANCIAL SECTION



"Dave Johnston Power Plant"

COMBINED FINANCIAL STATEMENTS

Detail on the Combined Statements can be located as follows:

Combined Statements		Detail Reference
Pages 16-17	Column 2	Pages 66-70
	Column 3	Page 71
	Column 4	Page 106
	Column 5	Page 106
	Column 6	Pages 72-76
	Column 7-8	Pages 112-113
	Column 9	Pages 114-117
Page 18	Column 2	Pages 52-53, 54-55, 62-63, 64-65
	Column 4	Pages 56-57
Page 19	Column 2	Pages 58-60
	Column 2,4	Pages 124-128
Page 20	Column 1	Page 104
	Column 2	Pages 102-103, 105
Page 21	Column 1-2	Pages 108-109
Page 22		Page 111

Significant transfers between accounts within funds have been eliminated on the combined financial statements; consequently, the detail statements may show greater revenue (receipts) and expenditures (disbursements) than the combined statements.

STATE OF WYOMING
COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND EQUITY
ARISING FROM CASH TRANSACTIONS
ALL FUND TYPES
JUNE 30, 1987

	Governmental Fund Types			Proprietary
	General	Special Revenue	Debt Service	Enterprise
Assets				
Cash with Treasurer	$ 46,175,293	$ 733,641,010	$ 1,360,126	$ 1,387,013
Less Undistributed Cash				
Petty Cash	95,071	16,910		1,000
Investments (Amortized or Cost)				
Accrued Interest				
Accounts Receivable	5,384,925			
Loans Receivable		45,329,837		
Non-sufficient Fund Checks	3,153	88,200		977
Cash with Fiscal Agent			7,700,000	
Due From Other Funds:				
General Fund		2,117,166		
Agency Fund	10,000			
Nonexpendable Trust Fund	1,513,806	15,290,361		
Total Assets	$ 53,182,248	$ 796,483,484	$ 9,060,126	$ 1,388,990
Liabilities and Fund Equity				
Liabilities:				
Due To Treasurer	$ 95,071	$ 16,910	$	$ 1,000
Due To Federal Government				
Due To General Fund				
Due To Special Revenue Fund	2,117,166			
Due To Pension Fund				
Due To Agency Fund	21,537			
Other Liabilities			7,700,000	
Total Liabilities	2,233,774	16,910	7,700,000	1,000
Fund Equity:				
Reserved For (Pages 30-31)				
Encumbrances & Carryover Budgets	23,281,383	218,271,944		24,999
Appropriations -				
Budget Reserve		107,417,288		
Legislative Royalty		24,581,035		
School Dist. Grants & Entitlements		36,490,000		
Unbudgeted Water Development		111,472,347		
Other		3,233,800		
Water Development Buy-Back Projects		110,000		
Long Term Loans Receivable		45,329,837		
Workmen's Compensation Deferred Pymt.				
Total Reserves	23,281,383	546,906,251		24,999
Unreserved	27,667,091	249,560,323	1,360,126	1,362,991
Total Fund Equity	50,948,474	796,466,574	1,360,126	1,387,990
Total Liabilities and Fund Equity	$ 53,182,248	$ 796,483,484	$ 9,060,126	$ 1,388,990

See Notes to Combined Financial Statements.

Fund Types	Fiduciary Fund Types				Totals (Memorandum Only)	
Intra-governmental	Expendable Trust	Nonexpendable Trust	Pension Trust	Agency	June 30, 1987	June 30, 1986
$ 7,426,087	$ 63,972,807	$ 365,892,916	$ 1,674,118	$ 271,996,061	$1,493,525,431	$1,820,110,580
				(5,258,199)	(5,258,199)	(5,149,377)
	3,730				116,711	112,965
	7,383,809	1,149,136,337	1,041,622,238		2,198,142,384	1,695,050,320
	152,024	20,386,536	10,604,960	10,111,595	41,255,115	40,431,834
		2,937			5,387,862	5,380,363
					45,329,837	32,929,391
	127,268			2,725	222,323	196,663
					7,700,000	10,945,000
				21,537	2,138,703	32,032,962
					10,000	10,000
					16,804,167	13,114,658
$ 7,426,087	$ 71,639,638	$1,535,418,726	$1,053,901,316	$ 276,873,719	$3,805,374,334	$3,645,165,359
$	$ 3,730	$	$	$	116,711	$ 112,965
				3,753,479	3,753,479	1,094,459
		1,513,806		10,000	1,523,806	680,360
		15,290,361			17,407,527	44,102,307
					0	374,290
					21,537	663
				273,110,240	280,810,240	304,284,493
	3,730	16,804,167		276,873,719	303,633,300	350,649,537
4,121,966	9,659,658				255,359,950	232,244,224
					107,417,288	
					24,581,035	
					36,490,000	
					111,472,347	163,081,482
		20,000,000			23,233,800	
					110,000	110,000
					45,329,837	32,929,391
	8,621,323				8,621,323	
4,121,966	18,280,981	20,000,000			612,615,580	428,365,097
3,304,121	53,354,927	1,498,614,559	1,053,901,316		2,889,125,454	2,866,150,725
7,426,087	71,635,908	1,518,614,559	1,053,901,316		3,501,741,034	3,294,515,822
$ 7,426,087	$ 71,639,638	$1,535,418,726	$1,053,901,316	$ 276,873,719	$3,805,374,334	$3,645,165,359

STATE OF WYOMING
COMBINED STATEMENT OF REVENUE, EXPENDITURES PAID AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 1987

	Governmental Fund Types			Fiduciary Fund Type		
	General	Special Revenue	Debt Service	Expendable Trust	Inter-Fund Eliminations	Total (Memorandum only)
Revenue:						
Property Taxes	$	$ 98,675,453	$	$ 1,000,676	$	$ 99,676,129
Sales, Use, and Gasoline Taxes	106,616,989	27,557,291		100,995,883		235,170,163
Severance Taxes	68,877,091	86,999,159		40,988,062		196,864,312
Other Taxes	27,858,526	12,077,197				39,935,723
Licenses, Permits & Regulatory	6,522,742	30,831,064		10,241		37,364,047
Fines, Forfeitures, and Penalties	852,627	187,952		4,206,097		5,246,676
Federal Mineral Royalty		122,714,078		9,105,003		131,819,081
Pooled Fund Interest	23,784,074	68,271,207	174,018	4,098,825		96,328,124
Other Income From Property or Investments	1,688,420	29,046,814		3,048,581		33,783,815
Charges for Sales & Services	15,221,544	17,518,937		1,909,183	(214,255)	34,435,409
Revenue From Others	10,156,709	24,279,740		32,885,936		67,322,385
Revenue From Permanent Mineral Trust	74,925,725					74,925,725
Federal Receipts	116,035,048	109,718,992		35,659,271		261,413,311
Nonrevenue Receipts	352,078	1,502,577		23,814,592	(13,808,655)	11,860,592
Total Revenue	452,891,573	629,380,461	174,018	257,722,350	(14,022,910)	1,326,145,492
Expenditures Paid:						
General Government	56,684,934	631,536		2,365,484		59,681,954
Elementary & Secondary Education	22,376,383	256,076,396		7,490,766		285,943,545
Higher Education	141,745,689	5,073,574		125,895		146,945,158
Regulation & Licensing	25,168,710	4,093,321		62,573,663	(14,022,910)	77,812,784
Labor	5,788,451	15,744,054		40,705,492		62,237,997
Justice	20,524,153	67,682				20,591,835
Institutions	5i,986,202	18		220,763		52,206,983
Libraries - Museums	4,612,191	5,284		18,088		4,635,563
Health & Social Services	140,386,410	320,552		939,962		141,646,924
Natural Resources	31,192,491	57,287,906		2,492,252		90,972,649
Transportation	(8,857,591)	263,736,837				254,879,246
Local Government		40,991,386		135,408,654		176,400,040
Judiciary	7,804,908					7,804,908
Legislative	2,742,906					2,742,906
Debt Service:						
Principal Retirement			8,930,000			8,930,000
Interest & Fiscal Charges			571,979			571,979
Total Expenditures Paid	502,155,837	644,028,546	9,501,979	252,341,019	(14,022,910)	1,394,004,471
Excess (Deficit) of Revenue Over Expenditures Paid Before Operating Transfers	(49,264,264)	(14,648,085)	(9,327,961)	5,381,331		(67,858,979)
Operating Transfers In (Out):						
From Gov't. & Expendable Trust Funds	20,179,564	(25,810,148)	9,088,557	(3,457,973)		
To Nonexpendable Trust Funds - Permanent Land				(64,240)		(64,240)
To Fiduciary Funds:						
Federal		(2,456,567)				(2,456,567)
Agency		(1,501)				(1,501)
	20,179,564	(28,268,216)	9,088,557	(3,522,213)		(2,522,308)
Excess (Deficit) of Revenue Over Expenditures Paid	(29,084,700)*	(42,916,301)	(239,404)	1,859,118		(70,381,287)
Fund Balances, July 1, 1986	80,040,575	826,984,344	1,599,530	69,744,771		978,369,220
Increase (Decrease) In Loans and Other Collections	(7,401)	12,398,531		32,019		12,423,149
Fund Balances, June 30, 1987	$ 50,948,474	$796,466,574	$ 1,360,126	$ 71,635,908	$	$ 920,411,082

See Notes to Combined Financial Statements. *(This amount reflects net accrual adjustments not shown on the following page: $29.5 million Budget Reserve transfer, $1 million Permanent Mineral Trust income accrual)

STATE OF WYOMING
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - GENERAL FUND
FOR YEARS ENDED JUNE 30, 1987 AND JUNE 30, 1986

	1987		Variance	1986		Variance
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues:						
Cigarette Tax	$ 1,800,000	$ 1,592,654	$ (207,346)	$ 1,823,124	$ 1,749,742	$ (73,382)
Sales Tax	89,004,000	88,874,039	(129,961)	100,804,191	101,677,451	873,260
Use Tax	16,800,000	13,775,876	(3,024,124)	22,000,000	21,019,118	(980,882)
Other Sales & Use Taxes	2,070,700	2,374,420	303,720	2,688,374	2,542,059	(146,315)
Severance Tax - Coal	21,933,500	21,978,370	44,870	25,057,041	25,057,041	
Severance Tax - Trona	2,076,900	1,864,966	(211,934)	2,028,994	2,028,994	
Severance Tax - Uranium	264,000	139,933	(124,067)	248,835	248,835	
Severance Tax - Other	280,000	345,647	65,647	420,325	420,325	
Severance Tax - Oil	28,236,000	27,517,608	(718,392)	54,286,892	54,286,892	
Severance Tax - Gas	16,247,000	17,030,567	783,567	26,119,329	26,119,329	
Inheritance Tax	5,000,000	3,519,840	(1,480,160)	3,200,000	3,513,956	313,956
Insurance Premium Tax	11,593,083	18,508,268	6,915,185	11,600,000	10,173,583	(1,426,417)
Other Franchise Taxes	1,606,917	1,499,902	(107,015)	1,684,650	1,681,923	(2,727)
Compensatory Fee Road Tax	3,850,000	3,956,226	106,226	3,500,000	3,071,389	(428,611)
Total Taxes	200,762,100	202,978,316	2,216,216	255,461,755	253,590,637	(1,871,118)
Motor Vehicle Registration	4,700,000	4,782,435	82,435	3,000,000	3,839,461	839,461
Other Licenses, Permits & Regulatory	1,457,498	1,740,307	282,809	2,137,100	1,886,988	(250,112)
Fines, Forfeitures & Penalties	1,392,043	852,628	(539,415)	1,246,850	1,250,349	3,499
Pooled Interest Distribution	18,000,000	23,784,074	5,784,074	36,649,075	36,646,853	(2,222)
Other Use of Property & Money	1,988,808	1,688,420	(300,388)	2,119,250	1,953,415	(165,835)
Liquor Sales Profit	3,621,383	3,722,182	100,799	3,455,000	4,640,335	1,185,335
Other Changes for Sales & Services	14,186,342	11,909,814	(2,276,528)	12,489,597	10,779,501	(1,710,096)
Permanent Mineral Trust - Interest	77,000,000	74,082,280	(2,917,720)	70,600,000	72,422,463	1,822,463
Revenue from Other Sources	65,279,349	51,038,879	(14,240,470)	60,239,754	52,871,649	(7,368,105)
Federal Aid & Grants	150,336,849	116,459,812	(33,877,037)	143,378,101	110,228,136	(33,149,965)
Non-Revenue Receipts	4,100	352,078	347,978	87,882	891,705	803,823
Total Revenue	538,728,472	493,391,225	(45,337,247)	590,864,364	551,001,492	(39,862,872)
Expenditures:						
General Government	114,815,823	94,854,847	(19,960,976)	85,357,389	57,593,668	(27,763,721)
Higher Education	159,493,921	141,745,689	(17,748,232)	156,867,099	139,893,647	(16,973,452)
Elementary & Secondary Education	34,331,298	22,407,539	(11,923,759)	33,112,758	22,536,900	(10,575,858)
Regulation & Licensing	31,350,078	25,168,710	(6,181,368)	31,006,055	26,966,946	(4,039,109)
Labor	15,222,351	9,976,369	(5,245,982)	14,575,008	10,416,062	(4,158,946)
Justice	23,837,018	20,524,153	(3,312,865)	23,466,919	20,254,202	(3,212,717)
Institutions	60,312,065	51,986,202	(8,325,863)	61,962,338	53,173,234	(8,789,104)
Library - Museums	6,194,211	4,622,032	(1,572,179)	6,641,471	5,483,243	(1,158,228)
Health & Social Services	152,483,953	139,943,757	(12,540,196)	144,491,593	128,409,096	(16,082,497)
Natural Resources	39,839,230	31,361,517	(8,477,713)	116,790,105	108,173,658	(8,616,447)
Judiciary	9,029,237	7,804,908	(1,224,329)	9,147,637	7,537,709	(1,609,928)
Legislative	5,399,558	2,817,906	(2,581,652)	3,616,335	2,440,653	(1,175,682)
Total Expenditures	652,308,743	553,213,629	99,095,114	687,034,707	582,879,018	104,155,689
Excess (Deficit) of Revenue Over Expenditures Paid	$(113,580,271)	$ (59,822,404)	$ 53,757,867	$(96,170,343)	$(31,877,526)	$ 64,292,617

See Notes to Combined Financial Statements.

STATE OF WYOMING
COMBINED STATEMENT OF REVENUE COLLECTED, EXPENDITURES PAID AND CHANGES IN FUND BALANCES
ALL PROPRIETARY FUND TYPES
FOR THE YEAR ENDED JUNE 30, 1987

	Proprietary Fund Types		Totals
	Enterprise	Intragovernmental	(Memorandum only)
Revenue Collected:			
Taxes	$ 452	$	$ 452
Pooled Fund Interest	9,854	484,425	494,279
Charges for Sales & Service	30,091,200	27,102,533	57,193,733
Other Uses of Property & Money		2,981	2,981
Other Revenues	1,976	22,391	24,367
Total Revenue Collected	30,103,482	27,612,330	57,715,812
Expenditures Paid:			
Liquor Commission	24,334,082		24,334,082
Canteen Operations	548,070		548,070
Data Services		14,816,680	14,816,680
Motor Vehicle		1,175,020	1,175,020
Supply System Warehouse		1,094,783	1,094,783
Central Duplicating		2,503,185	2,503,185
Telecommunications Leasing		4,897,167	4,897,167
Aeronautics Operational Service		114,555	114,555
Total Expenditures Paid	24,882,152	24,601,390	49,483,542
Excess of Revenue Collected Over Expenditures Paid Before Operating Transfers	5,221,330	3,010,940	8,232,270
Operating Transfers In (Out):			
Agency Depreciation Reserves		(976,514)	(976,514)
General Fund	(5,082,784)	(330,474)	(5,413,258)
	(5,082,784)	(1,306,988)	(6,389,772)
Excess of Revenue Collected Over Expenditures Paid	138,546	1,703,952	1,842,498
Fund Balances, July 1, 1986	1,248,471	5,722,135	6,970,606
Increase (Decrease) In Loans and Other Collections	973		973
Fund Balances, June 30, 1987	$ 1,387,990	$ 7,426,087	$ 8,814,077

See Notes to Combined Financial Statements.

STATE OF WYOMING
COMBINED STATEMENT OF REVENUE, EXPENDITURES PAID AND CHANGES IN FUND BALANCES
ALL SIMILAR TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 1987

	Fudiciary Fund Types		Totals
	Nonexpendable Trust	Pension Trust	(Memorandum only)
Revenue:			
Severance Taxes	$ 62,469,489	$	$ 62,469,489
Other Taxes		773,042	773,042
Pooled Interest	25,041,033	5,165,306	30,206,339
Other Uses of Property	33,619,139		33,619,139
Investment Income	51,498,294	122,231,018	173,729,312
Gifts and Donations	17,547		17,547
Retirement Contributions		78,094,864	78,094,864
Other	91,584	(364)	91,220
Total Revenue	172,737,086	206,263,866	379,000,952
Expenditures Paid:			
Institutions	61,436		61,436
Volunteer Firemen		149,311	149,311
Paid Firemen		1,792,713	1,792,713
Highway Patrol		1,093,388	1,093,388
State Retirement		40,505,915	40,505,915
Total Expenditures Paid	61,436	43,541,327	43,602,763
Excess of Revenue Over Expenditures Paid Before Operating Transfers	172,675,650	162,722,539	335,398,189
Operating Transfers In (Out):			
General Fund	(74,961,324)	2,839,626	(72,121,698)
Expendable Trust	63,386		63,386
Agency Fund		(213)	(213)
	(74,897,938)	2,839,413	(72,058,525)
Excess Revenue Over Expenditures Paid After Operating Transfers	97,777,712	165,561,952	263,339,664
Fund Balances, July 1, 1986	1,420,836,847	888,339,364	2,309,176,211
Fund Balances, June 30, 1987	$1,518,614,559	$1,053,901,316	$2,572,515,875

See Notes to Financial Statements.

STATE OF WYOMING
COMBINED STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 1987

	Balance July 1, 1986	Additions	Deductions	Balance June 30, 1987
Assets:				
Cash	$279,072,637	$508,262,377	$520,597,152	$266,737,862
Accrued Interest	15,369,915		5,258,320	10,111,595
Non-Sufficient Funds Checks	737	1,988		2,725
Due From Other Funds	663	20,874		21,537
Total	$294,443,952	$508,285,239	$525,855,472	$276,873,719
Liabilities:				
Due To Federal Government	$ 1,094,459	$112,831,118	$110,172,098	$ 3,753,479
Due To General Fund	10,000			10,000
Other Liabilities	293,339,493	390,195,801	410,425,054	273,110,240
Total	$294,443,952	$503,026,919	$520,597,152	$276,873,719

See Notes to Financial Statements.

State of Wyoming
Notes to the Financial Statements
June 30, 1987

Note 1 Summary of Accounting Policies

A. Reporting Entity

The combined financial statements include information for only those component units and financial activities included in the state's centralized computer-based accounting system, known as WUAS (Wyoming Uniform Accounting System). The following state related organizations and activities, (which may or may not be includable in the state reporting entity) are not included in WUAS and are not included in these financial statements:

1. Employment Security Commission's unemployment trust fund, which accounts for employer paid taxes and payments made to claimants.

2. University of Wyoming's endowment, loan and agency funds and portions of the plant and restricted funds.

3. Community Colleges, except for general fund appropriations and certain federal mineral royalty money transferred for capital construction.

4. Wyoming Community Development Authority (WCDA).

5. Wyoming Deferred Compensation Plan.

B. Basis of Accounting

The financial statements for the state of Wyoming have been prepared on the cash basis with certain exceptions. Consequently, certain revenue and the related assets are recognized when received rather than earned, and certain expenditures/expenses (including interest on long-term debt, prepaid expenditures, inventories, and accumulated unpaid employee benefits) are recognized when paid rather than when the obligation is incurred. In addition, fixed assets (property, plant and equipment) are recorded as expenditures when paid in all funds and are not maintained as assets in the WUAS. Consequently, account groups are not shown on the Statement of Assets, Liabilities, and Fund Equity Arising From Cash Transactions. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles. Specifically, the financial statements have been prepared on the cash basis with the following exceptions:

1. All funds and accounts with investments purchased by the Treasurer are reported on the accrual basis, with premiums and discounts amortized and interest accrued on a monthly basis. Investments are reported at cost or amortized value of investments.

2. All federal and other augmenting revenue recorded in the General

Fund is accrued at year-end for amounts due from the federal government or other funds.

3. Amounts due to other funds at year-end are recorded as revenue and/or transfers to the fund in which the amount is due.

Data needed to convert the cash basis revenues, expenditures/expenses and other operating sources (uses) to conform with generally accepted accounting principles are not readily available and these adjustments have not been made.

Significant intra-fund transfers, which are recorded as revenue and non-expenditure or disbursement transfers at the account level have been eliminated on the combining financial statements. Significant transfers between like funds, such as, governmental fund types have been classified as operating transfers and eliminated on the combined financial statements.

C. Fund Accounting

In order to ensure the observation of limitations and restrictions placed on the use of resources available to the state, the accounts are maintained in accordance with the principles of fund accounting. The operations of each fund are accounted for with a separate set of self-balancing accounts recording cash and other financial resources together with related liabilities and fund balances and changes therein. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. In the combined financial statements, however, funds that have similar characteristics have been combined into generic fund types grouped as required by the National Council on Government Accounting (NCGA) Statement 1. A brief description of these combined fund types as used by the state of Wyoming and the categories into which they are grouped follows.

Governmental Funds:

Governmental Funds are those through which most governmental functions of the state are financed. The measurement focus is on changes in financial position rather than income determination. Governmental fund types of the state are:

General Fund

The General Fund is the general operating fund of the state. It is used to account for all financial resources except those required to be accounted for in another category. As the state of Wyoming has no capital outlay fund, capital expenditures are accounted for in this fund. In addition, the majority of federal grants are also accounted for in the General Fund.

Special Revenue Funds

Special Revenue funds are used to account for the proceeds of specific revenue sources (other than Trust or Proprietary Funds) that are legally restricted to expenditures for specified purposes. Special Revenue Funds used by the state are as follows:

Earmarked Fund

This fund consists largely of professional and commercial licensing boards, water development projects and the collection and distribution of special revenues, such as federal mineral royalty and severance tax to state agencies, school districts, cities, counties and special districts.

Highway Fund

This fund records all monies received and expended for highway purposes, excluding a portion of the Highway Patrol. Funds received into this fund may be expended with the approval of the Highway Superintendent and State Highway Commission.

Game and Fish Fund

This fund accounts for all monies received and expended by the Wyoming Game and Fish Commission for control, propagation, management, protection and regulation of the state's wildlife.

University Fund

The fund accounts for all University fees and federal mineral royalty received by the University and was established by Section 6, Chapter 16, of the Session Laws of Wyoming 1974.

Permanent Land Income Fund

This fund accounts for rents and interest from grazing, agriculture and mineral prospecting leases on public lands, and includes interest derived from the investment of the Permanent Land Fund. Revenue from this fund is utilized for education and institution support.

Debt Service Fund

The Debt Service is used to account for the payment of principal and interest on the state of Wyoming office building bonds and the 1981 Community College bond issue, financed by general fund appropriation and federal mineral royalties respectively.

Proprietary Funds:

Proprietary funds are used to account for the state's ongoing activities that are similar to those often found in the private sector. According to generally accepted accounting principles, the measurement focus on proprietary funds should be upon the determination of net income. At the current time, however, the state of Wyoming accounts for proprietary funds using the same measurement focus as it uses for governmental funds. The proprietary fund types used by the state are:

Enterprise Fund

The fund is used to account for activities of the state that are financed and operated in a manner similar to private business which are entirely or predominately self-supporting through service charges to customers. Included in this fund type are the operations of the Wyoming Liquor Commission and various canteen funds at state institutions. Liquor Commission profits are transferred to the General Fund.

Intra-governmental Fund

This fund accounts for the financing of goods or services provided by one component unit of state government to other components of state government on a cost reimbursement basis. Examples include operations of various divisions of the Department of Administration and Fiscal Control (DAFC), the Aeronautics Commission and Wyoming State Honor Farm.

Fiduciary Funds:

Fiduciary funds are used to account for assets held by the state as a trustee or agent for individuals, private organizations, other governments or other funds. According to generally accepted principles, each trust fund should be classified for accounting measurement purposes into the Expendable Trust Funds, Nonexpendable Trust Funds, Pension Trust Funds and Agency Funds.

Expendable Trust Fund

This fund reflects the financial position and operation of various accounts within the Trust and Agency Fund which are accounted for measurement purposes as a governmental fund. Included in this fund are operations of (1) the Wyoming State Employees' Group Health and Life Insurance, (2) the Wyoming Workman's Compensation Division (3) the Department of Environmental Quality's federal "super fund" grants for reclamation and subsidence projects (4) Department of Revenue and Taxation and State Treasurer distributions of sales and other taxes to local governments and (5) various and sundry accounts established for segregating state funds restricted to a specific purpose.

Non-expendable Trust Funds

Non-expendable trust funds reflect the financial position and operations of various accounts within the Trust and Agency Account, established for the benefit and welfare of specific institutions and their residents. In addition, other non-expendable trust funds include:

Permanent Land Fund

This fund accounts for the resources received and held as trustee of the land grants made to the state by the federal government. Proceeds from the sale of public lands, mineral royalties and other money designated by the Wyoming Constitution or Statutes is accounted for in this fund. The Act of Admission provides that such fund and its revenue is to be perpetual. Interest earned on the assets of this fund is accounted for in the permanent land income or general fund as applicable.

Permanent Mineral Trust Fund

This fund came into existence in 1974 as an amendment to the Wyoming State Constitution and is used to account for an excise tax on coal, petroleum, natural gas, oil, uranium, trona, or any other fossil fuel in the state. All interest earned on the fund is transferred to the General Fund yearly.

Pension Trust Fund

The pension trust fund reflects the financial position and operations of various accounts in the trust and agency fund and the Retirement Fund for the various state administered retirement systems. These include the Wyoming Retirement System, the Wyoming State Highway Patrol and Game and Fish Warden Retirement System, the Volunteer Firemen's Pension System, and Paid Firemen's Pension System.

Agency Funds

Agency funds account for the receipt and disbursement of various accounts within the Trust and Agency Fund and the Federal Fund. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. Consequently, no equity balances, revenue or expenditures, are shown on the combined financial statements. Amounts in these accounts are either held for distribution to other funds, refunds to third parties, protest funds or clearing accounts related to payroll tax, employee insurance, and/or retirement contribution distributions. Revenue and/or expenditures are shown in the fund where and when such monies are distributed if applicable.

D. Budgetary Policies

Chapter 174, Session Laws of Wyoming 1975, provides that there shall be a legislative budget session each even numbered year to consider the state budget. The budget session of the Wyoming Legislature shall commence on the second Tuesday of February of even numbered years. Supplemental appropriations may be considered at the regular session of the Wyoming Legislature.

On or before December 1 of the year preceding the year the legislature convenes in budget session, the governor shall distribute to each legislator printed copies of the state budget, covering the next biennial budget period beginning on July 1 of the ensuing year.

Budgetary control is maintained at the department level for each of its sub-budgets. Appropriation control is maintained at the program level for each department.

Budget revisions during the year, reflecting program changes (non general fund revenue, intradepartmental transfers of an administrative nature) may be effected through executive branch approval.

Unencumbered appropriations lapse at the end of the biennium except for capital outlay projects, which under current law, may be carried over indefinitely.

Statutes currently provide that the lapsed general fund appropriations, except for capital outlay, shall be transferred to the budget reserve account.

The Combined Statement of Revenue and Expenditures - Budget and Actual - General Fund present comparisons of the legally adopted budget with actual data on the cash basis. Within the special revenue fund, only selected accounts within certain funds have budgets approved by the legislature on a biennial basis. Consequently, the combined financial statements only reflect budgets for the General Fund and not for other funds which may have mandated budgets for certain accounts within these funds.

E. Cash and Investments

Cash with Treasurer includes the amount on deposit with the Treasurer, less investments purchased for a specified account. All cash surpluses are invested by the Treasurer with no entry made to reduce the cash balance in each fund, as the state uses a pooled cash concept in maintaining its bank accounts. Such cash is pooled for operating and investment purposes and each fund has an equity in the pooled amount. Earnings from such investments are credited twice yearly, July and January, utilizing a formula based on the average daily basis to the applicable account and fund from the Pooled Interest Account with the Agency Fund.

Investments are recorded on the Combined Statement of Assets, Liabilities and Fund Equity arising from cash transactions only for those funds (Permanent Land, Mineral Trust and Retirement) to which a specific investment is designated. Premiums and discounts are amortized, and interest is recorded on a monthly basis. The investments are reported at cost or amortized value of investments. All other state funds are pooled and invested by the State Treasurer.

The balance in cash and investments as of June 30, 1987, is as follows:

	Retirement	Treasurer's Control
Cash on hand and in banks including Wyoming deposits	$ (522,538)	$ 251,228,750
US Treasury & Agency Securities	530,060,288	1,492,013,130
Repurchase Agreements		432,500,000
SBA'S	20,762,628	1,341,221
Corporate Bonds & Securities	490,799,322	41,833,381
Farm, Irrigation & Agricul. Loans		255,951,417
Joint Powers Loans		56,047,869
Mortgage Loan Pass-through Certif.		83,536,712
Wyoming Student Loans		11,793,754
Cities & Towns		38,518,467
Community College Bonds		3,185,000
Small Business Assist. Act Loans		19,736,170
Other		1,635,000
	1,041,099,700	2,689,320,871
Add: Net amortized premiums/discounts not recorded on WUAS		2,740,507
Less: Outstanding Warrants		(41,493,263)
	$1,041,099,700	$2,650,568,115

F. Receivables

Accounts receivable are only recorded in the general fund for federal grants or other augmenting monies due to reimburse amounts expended for the applicable programs.

Loans receivable are recorded in the special revenue fund for amounts advanced to school districts, counties, municipalities and special districts from severance tax and federal mineral royalty revenue for capital construction, including water development. Such loans are long term in nature, from five to fifty years in term. Consequently, advances are shown as expenditures when made and collections are recorded as revenue when received.

Due From and To Other funds are recorded to the extent that certain transactions between funds had not been paid or received as of June 30, 1987.

G. Inventories

Inventories are not recorded as assets in these financial statements. An expenditure or expense is recorded when inventory items are purchased. Although most component units of state government maintain inventory records, centralized statewide inventory records are not maintained.

H. Fixed Assets

Fixed assets are not presented in the financial statements. An expenditure or expense is recorded when cash is disbursed to purchase a fixed asset. Although the state maintains a fixed asset accounting system for equipment, it is not interfaced with the centralized state accounting system. Depreciation is not recorded in any funds.

I. Fund Equity

That portion of the fund equity reserved either by appropriation, encumbrances, or action of various Boards or Commissions for a specific future use has been segregated on the Combined Statement of Assets, Liabilities and Fund Equity Arising from Cash Transactions. In addition, the portion of the fund balance that is not currently expendable, such as the long-term portion of loans receivable is also shown as reserved. The balance of the fund equity is shown as unreserved.

The following schedule details those amounts shown on the Combined Statement of Assets, Liabilities and Changes in Fund Equity Arising From Cash Transactions. Reserves were established for those accounts having June 30, 1987 encumbrances and/or significant carryover budgets recorded in July and August of 1987. In the expendable trust fund, budgets are not required unless funds are received through appropriation; consequently, the majority of funds show no reserves. Reserves were also established for unspent appropriations from the budget reserve, legislative royalty impact assistance and school district grant and entitlement accounts.

SCHEDULE OF RESERVED FUND EQUITY
JUNE 30, 1987

	Governmental Fund		
		Special Revenue	
	General Fund	Earmarked Fund	Game & Fish Fund
Reserves for Encumbrances and Continuing Appropriations:			
Encumbrances and/or Carryover Budgets			
Wyoming Coal Tax Grants	$	$ 35,960,810	$
Government Royalty Distribution - Cities & Counties		16,669,536	
Government Royalty - Education Loans		4,596,485	
Government Royalty - Education Grants		535,871	
Water Development Projects		145,305,212	
Oil Overcharge - Refund			
Local Government Insurance			
Other Encumbrances or Carryover Budgets	23,281,383	9,343,700	773,260
	23,281,383	212,411,614	773,260
Appropriations:			
Legislative Royalty Impact Account			
SL 1986 Ch 11 Guernsey Airport		601,035	
Ch 123 Rock Springs / Green River		11,000,000	
Ch 81 Local Government Borrowing		4,800,000	
SL 1987 Ch 18 School Foundation Program		1,250,000	
Ch 219 EDS Board Borrowing		130,000	
Ch 220 EDS Board Revolving Loans		5,000,000	
Ch 232 DEQ Uranium Mine Tailings		1,800,000	
		22,781,035	
Budget Reserve Account			
SL 1987 Ch 25 Interfund Borrowing		10,000,000	
Ch 220 EDS Board Revolving Loans		5,000,000	
Ch 231 General Fund		72,462,177	
SS SL 1987 Ch 3 Super Collider		376,948	
Research & Development		178,163	
Gas Pipeline		50,000	
State Self Insurance Borrowing		19,350,000	
		107,417,288	
School District Entitlements / Grants			
Government Royalty - Ed Loans			
SL 1986 Ch 108 Crook County SD#1		8,490,000	
SL 1987 Ch 218 School Foundation Program		20,000,000	
Government Royalty - Ed Grants			
SL 1987 Ch 218 Freemont County SD#14		1,500,000	
Ch 231 School District Capital Construction		1,700,000	
Federal Mineral Royalty Reserve			
SL 1987 Ch 218 School Foundation Program		4,800,000	
		36,490,000	
Permanent Land Income:			
SL 1987 Ch 230 University Animal Science Equipment			
Omnibus Emergency Projects			
Permanent Land Fund			
SL 1987 Ch 130 Interfund Borrowing - ESC			
Water Development Projects			
Unbudgeted Appropriations		111,472,347	
Buy-Backs		110,000	
Reserve for Workmen's Compensation Deferred Payments			
Reserve for Long-Term Loans		45,329,837	
Bond Retirement			
Total Reserves	$ 23,281,383	$ 537,812,121	$ 773,260

Types					
Fund					
Permanent Land Income Fund	Debt Service Fund	Expendable Trust Fund	Intragovernmental Fund	Enterprise Fund	Permanent Land Fund
$	$	$	$	$	$
		35,441			
		2,715,260			
		6,288,457			
		620,500			
5,087,070			4,121,966	24,999	
5,087,070		9,659,658	4,121,966	24,999	
2,250,000					
983,800					
					20,000,000
		8,621,323			
	7,700,000				
$ 8,320,870	$ 7,700,000	$ 18,280,981	$ 4,121,966	$ 24,999	$ 20,000,000

J. Expenditures

Functional Categories

The state's expenditures have been grouped into thirteen functional categories of government for all governmental and expendable trust funds. A chart depicting these categories appears below. Certain agencies, in funds other than the general fund, administer accounts that appear in more than one category and such expenditures are segregated by account into the applicable category.

Functional Areas of Government

GENERAL GOVERNMENT
Governor
Secretary of State
State Auditor
*State Treasurer
DAFC
Adjutant General
Aeronautics Commission
Bicentennial Commission
Emergency Management
Governor's Residence
Retirement System

EDUCATION (Elem - High)
Dept. of Education
Community College Comm.
University of Wyoming
WICHE
WHEN
U.W. Office of Develop.
*Public Lands

LABOR
Manpower Planning
Labor & Statistics
Workers' Compensation
Occupational Health & Sf.
*Employment Security C.

INSTITUTIONS
Bd. of Charities & Refm.
Womens' Center
Honor Farm
Childrens Home
Girls' School
Boys' School
Pioneer Home
State Hospital
Training School
Veterans' Home
Retirement Center
Penitentiary

REGULATION & LICENSING
*Revenue Department
Radiological Board
Environmental Quality
Industrial Siting
Public Service Comm.
Board of Mines
Pari-Mutuel Commission
State Examiner
Fire Prevention
Insurance Department
Board of Nursing
Oil & Gas Commission
Board of Pharmacy
Barber Examiners Board
Real Estate Commission
Board of Podiatry
Bd. of Chiropractic Ex.
Bd of Cosmetology
Bd. of Dental Examiners
Board of Embalmers
*Employment Security C.
Liquor Commission
Medical Licensing Board
Board of Optometry
Bd. Speech Pathologists
Board of CPA'S
Bd. of Physical Therapy
Bd. of Hearing Aid Spec.
Bd. of Psychologists
Bd. of Nursing Hm. Admin.

JUSTICE
Public Defender
Attorney General
*Highway Department
Probation & Parole
DA - Laramie County
DA - Natrona County
County Attorneys

LIBRARIES AND MUSEUMS
Archives & Historical
Arts Council
State Library

HEALTH & SOCIAL SERVICES
Health & Social Services

NATURAL RESOURCES
Agriculture Department
Water Development Comm.
State Engineer
Geological Survey
Livestock Board
DEPAD
*Public Lands
Travel Commission
Recreation Commission
Hot Springs State Park
Game & Fish Commission

TRANSPORTATION
*Highway Department

LOCAL GOVERNMENT
*Revenue Department
*State Treasurer

JUDICIARY
Supreme Court
Law Library
Judicial Districts (17)

LEGISLATURE
Legislative Service Office

* These agencies have Accounts that appear in more then one Functional Area of Government.

Accumulated Unpaid Vacation and Sick Pay

Executive Branch

It is the state's policy to record the cost of sick leave and annual leave when paid. Accordingly, such amounts are not accrued in governmental or proprietary funds. This payment is made when an employee terminates employment with the state and the unused sick leave and annual leave is allowed to be cashed in. The amount paid for sick leave is guided by the fact that only one-half (1/2) of the unused amount is allowed to be cashed in, up to a maximum of 480 hours. The amount paid for annual leave is the amount allowed to be carried over within the Personnel Division's guidelines, plus the amount earned to termination. The estimated accumulated amount of sick leave and annual leave for the period ending June 30, 1987, totaled $19,898,130. This amount includes the state's share of employer-paid benefits.

University of Wyoming

The University of Wyoming does not pay off earned but unused sick leave, at termination, only annual leave. According to University officials, the accumulated annual leave liability as of June 30, 1987, totaled approximately $373,000.

Highway Department

According to the Highway Department's June 30, 1987 financial statement, the accrued sick leave and annual leave liability was $ 8,216,902.

Other

It should be disclosed that included in the above amount for the Executive Branch, is that portion attributable to the Judicial Branch and the Legislative Branch. The Supreme Court and County Courts have a set policy on annual leave and sick leave. As of June 30, 1987 the District Courts did not. At their September 1987 meeting the District Courts adopted the Supreme Courts' policy on sick leave and annual leave.

Note 2 Long Term Debt

The recap of the State of Wyoming's outstanding bonds is presented on the following page. These bonds, which are special obligation bonds, do not appear on the Combined Statement of Assets, Liabilities and Fund Equity Arising From Cash Transactions.

STATE OF WYOMING
STATEMENT OF OUTSTANDING BONDS
JUNE 30, 1987

SPECIAL OBLIGATION BONDS	DATE OF ISSUE	MATURITY SERIALLY	RATE OF INTEREST	AMOUNT AUTHORIZED
University of Wyoming Special Purpose Revenue Bond, Second Lien, Series 1978	6/1/1978	6/1/1988 Prior Optional After 6/1/83	5.50% to 6.70%	$ 7,365,000
University of Wyoming Facilities Revenue Bonds, Series B 1984	7/15/1984	6/1/1985 6/1/1992	7.00% to 9.20%	11,500,000
University of Wyoming Facilities Refunding Revenue Bonds, Series 1986	7/15/1986	6/1/1992 6/1/2003	6.125% to 7.700%	21,368,327
Capital Appreciation Bonds Discount				
Current Interest Bonds				
University Subtotal - Nonrefunded Bond Series				40,233,327
University of Wyoming Dormitory and Dining Revenue Bonds, Series 1965	6/1/1965	6/1/1969 6/1/2008	3.70% to 4.50%	9,600,000
University of Wyoming Refunding and Improvement Revenue Bonds Series 1967	6/1/1967	6/1/1967 6/1/2000	3.75% to 5.75%	24,795,000
Facilities Improvement Revenue Bonds, Series 10/1/71	10/1/1971	6/1/1973 6/1/1989	4.25% to 5.00%	2,500,000
University of Wyoming Facilities Refunding Revenue Bonds, Series 1/15/74	1/15/1974	6/1/1974 6/1/2000	5.40%	35,260,000
University of Wyoming Facilities Improvement Revenue Bonds, Series 6/1/75A	6/1/1975	12/1/1976 12/1/1995	6.00% to 8.00%	3,230,000
University of Wyoming Facilities Refunding Revenue Bonds, Series A 1984	5/15/1984	6/1/1992 6/1/1997	9.00% to 10.00%	21,130,000
University Subtotal - Refunded Bond Series				96,515,000
UNIVERSITY TOTALS				$136,748,327

AMOUNT ISSUED	AMOUNT PAID	AMOUNT OUTSTANDING	*AUTHORITY **SECURED BY LIEN ON
$ 7,365,000	$	$ 7,365,000	*Ch. 9, S.L. 1978
11,500,000	1,700,000	9,800,000	*Section 17, Article 7, State Constitution, and Articles 1,2,3 and 4 Ch. 17, Title 21, Wyoming Statutes Annotated 1977 (Republished Edition)
			*Section 21-17-402 et seq. Wyoming Statutes Annotated 1977 (Republished Edition)(the "Bond Act") and the Constitution and laws of the State of Wyoming (the "State")
22,360,000			
(11,341,633)			
11,018,327	(647,761)[1]	11,666,088	
10,350,000		10,350,000	
			**The above bonds are secured by: Dormitories, apartments & other housing facilities; cafeterias, dining halls & other food service facilities; Student Union, other student activities facilities; Stores; Sales & Service Fund; University Permanent Land Fund; Government Royalty Fund.
40,233,327	1,052,239	39,181,088	
9,600,000	3,670,000	5,935,000	*Ch. 81, S.L. 1965
24,795,000	10,475,000	14,320,000	*Ch. 206 & 225, S.L. 1967
2,500,000	2,025,000	475,000	*Ch. 37 & 63, S.L. 1971
35,260,000	3,555,000	31,705,000	*Ch. 206, S.L. 1967
3,230,000	1,265,000	1,965,000	*Ch. 182, S.L. 1975
21,130,000		21,130,000	*Sections 21-17-437 Wyoming Statutes Annotated, 1977
			**The above Bonds were refunded in January 1974, June 1984, and August 1986, and are now secured by Government Securities held in escrow.
96,515,000	20,990,000	75,525,000	
$136,748,327	$22,042,239	$114,706,088	

[1] Amortization of Discount

STATE OF WYOMING
STATEMENT OF OUTSTANDING BONDS
JUNE 30, 1987

SPECIAL OBLIGATION BONDS	DATE OF ISSUE	MATURITY SERIALLY	RATE OF INTEREST	AMOUNT AUTHORIZED
Wyoming State Office Building Bonds	5/1/1972	5/1/1974 5/1/1988	4.500%	$ 5,400,000
Wyoming Capital Facilities Bonds, Series A[1] [2]	8/1/1977	1/1/1978	N.I.C. 4.925%	100,000,000
Mineral Royalties Revenue Refunding Bonds (Community College Projects) Series August 1, 1983[3]	8/1/1983	1/15/1984 1/15/1990	N.I.C. 7.340%	30,000,000
State Subtotal Nonrefunded Bond Series				135,400,000
Mineral Royalties Revenue Bonds (Community Colleges Projects) Series December 1, 1981	12/1/1981	3/1/1984 3/1/1990	N.I.C. 11.6316%	30,000,000
State Subtotal Refunded Bond Series				30,000,000
State Totals				$165,400,000
Total All Nonrefunded Bond Series				$175,633,327
Total All Refunded Bond Series				$126,515,000
Total All Bonded Debt				$302,148,327

[1] Chapter 159,S.L.,1979,39-6-306(b) (i) and (ii), (c) and (d) repealed.

[2] Funded with Escrow Account, Chapter 48, S.L. 1978.

[3] The December 1, 1981 Series Bonds were refunded in August, 1983 and are now secured by Government Securities held in escrow.

AMOUNT ISSUED	AMOUNT PAID	AMOUNT OUTSTANDING	*AUTHORITY **SECURED BY LIEN ON
$ 4,750,000	$ 4,475,000	$ 275,000	*Ch. 249, Sec. 3, S.L. 1971
27,645,000	20,975,000	6,670,000	**Rental Income and Excise Tax Revenue.
15,000,000	13,695,000	1,305,000	*Wyoming Statute 9-7-903 as amended. **Pledge of 3/7th of 10 percent of the state from the U.S. pursuant to Section of the Mineral Land Leasing Act codified as 30 U.S.C.A. & 191.
47,395,000	39,145,000	8,250,000	
15,000,000	15,000,000		*Wyoming Statute 9-7-903 as amended.
15,000,000	15,000,000		
62,395,000	$54,145,000	$ 8,250,000	
87,628,327	40,197,239	47,431,088	
111,515,000	35,990,000	75,525,000	
199,143,327	$76,187,239	$122,956,088	

Note 3 Lease Commitments

Operating Leases

The state has entered into various operating leases for land, buildings and equipment. All leases contain termination clauses providing for cancellation after 90 days written notice to lessors. In addition, all leases contain appropriation clauses indicating that continuation of the lease is subject to funding by the Legislature. It is expected that in the normal course of business, most of these leases will be replaced by similar leases. Expenditures for real property rental under leases for the year ending June 30, 1987, amounted to $1,973,837.

Capital Leases

The state's Department of Administration and Fiscal Control-Division of Telecommunications/Leasing, indicates the state has one capital lease outstanding. This lease pertains to the Laramie County D-PASS Office Building, and totals $542,000, payable in installments of $36,151. Payments began July 1, 1978, and run for 15 years. As of June 30, 1987, there remained six payments totaling $216,906.

Installment Purchases

The Department of Administration and Fiscal Control-Division of Data Services, has purchased various pieces of equipment on an installment basis, with payments on certain items extending until fiscal year 1991. As of June 30, 1987, the Division had outstanding, in contract obligations, $5.3 million.

Note 4 Pensions

Plans

There are four pension plans being administered by the State Retirement Board, and all are defined benefit-contributory systems:

-- Wyoming Retirement System;

-- Wyoming State Highway Patrol and Game and Fish Warden Retirement System;

-- Volunteer Firemen's Pension System; and

-- Paid Firemen's Pension Plan.

Information presented on the individual systems has been compiled from the State Retirement Board's annual reports, the respective Wyoming Retirement Statutes and the actuarial reports of valuation.

Wyoming Retirement System

The Wyoming Retirement System is a retirement plan which covers substantially all employees of the state and of the Public School System of Wyoming who are not covered under any other state or local retirement plan. The plan also covers employees of those political subdivisions which have elected to participate in the plan.

Employees of colleges and universities may participate in either the Wyoming Retirement System or the Teacher's Insurance Annuity Association/College Retirement Equity Fund. (Dual coverage is not permitted.)

The plan requires 11.25 percent of the participant's salary to be contributed to the plan, paid in a contribution ratio determined by the employer. Eligibility for benefits is the attainment of age 50, with at least four years of service, or any age with at least 25 years of service. Benefits are actuarily reduced for retirement prior to age 60.

Employees with more than four years of service and who terminate prior to normal retirement may either withdraw their contributions and earned interest, or elect to allow the contributions to remain in the plan and be eligible for retirement benefits at age fifty.

It should be noted that employees terminating with less than four years service must withdraw their contribution and earned interest.

Wyoming State Highway Patrol and Game and Fish Warden Retirement System

This retirement system covers sworn officers of the Wyoming State Highway Patrol and Law Enforcement officers employed by the Game and Fish Department who have not elected coverage under the Wyoming Retirement System.

This plan requires participants to contribute 11.02 percent of their salary to the plan and the state is required to contribute 11.33 percent of each participant's salary.

Volunteer Fireman's Pension System

This system covers volunteer firemen who elect to participate in the plan.

Participants in this plan contribute a fixed monthly amount which may or may not be paid by the political subdivision. The state contributes 40 percent of the gross fire insurance premium tax into the fund.

Paid Fireman's Pension Plan

The Paid Firemen's Pension Reform Act of 1981 transferred administration of this program to the state retirement board. The Act also provides that specific appropriations be made to accomplish two goals:

— Amortize a $43,725,300 unfunded liability over a 20-year period; and

— Provide state participation in the normal costs of Paid Firemen's pension benefits.

The current amortization payment is $2,090,000 per fiscal year. The 1987-88 biennial appropriation funded the sixth and seventh payments.

The state's share of normal pension costs for fiscal year 1987 was

$1,555,463 and is projected to be $1,633,236 for fiscal year 1988. This contribution represents 22.5 percent of the participant's salary, which is based upon a fireman first class salary.

Judicial Retirement System

W.S. 5-1-106 sets forth the retirement provisions for judges of the Supreme Court and District Court. Eligibility is based upon attained age and years of service as a district judge or supreme court judge.

W.S. 5-1-106(b) provides that retired judges shall receive as a maximum a lifetime annual pension of fifty (50) percent of the salary currently authorized by law for judges of the court from which they retired.

W.S. 5-1-106(g) allows a retired judge to select additional forms of retirement benefits, which shall be the actuarial equivalent of the allowance to which the retired judge would otherwise be entitled to.

The state funds the retirement benefits of the Supreme Court and District Court from general fund appropriations on a pay-as-you-go basis.

County Court judges are covered under the Wyoming Retirement System.

Actuarial Assumptions and Cost Methods for Funding Benefits for the Wyoming Retirement System

Information presented is as of January 1, 1987 (date of most recent actuarial valuation). The actuarial valuation was made in accordance with generally accepted actuarial principles.

The purpose of the actuarial valuation is to determine the contribution sufficient to meet the long-term obligations to the participants covered by the system in accordance with the benefit provisions of the Wyoming Retirement Act.

Investment Yield

The actuarial calculations are based upon the assumption that the effective yield on the assets of the Wyoming Retirement System will be 7.50 percent per year.

Salary Increases and Inflation

The long-term salary increase assumption used in the actuarial valuations is 6.00 percent per year. This assumes the underlying salary increase attributable to merit, promotion and longevity is 1 percent (which according to the actuary has proven reasonable for large groups of public employees) and that the portion attributable to future "standard of living" salary increases at 1/2 percent. This, then, allows for an inflation rate of 4.50 percent (6.00 percent less 1.00 percent less 0.50 percent), which allows for a long-term "real" rate of return of 3.00 percent. The actuaries, too, believe this is a realistic measure of the expected long-term return of a diversified investment portfolio.

Actuarial Cost Method for Funding Benefits

The entry age normal cost method is utilized for funding benefits. This method yields a cost which will remain relatively level as a percentage of the participating payroll.

Under the entry age normal method, the total contribution requirement has three components: an annual normal cost, an allowance for expenses, and a payment with respect to the unfunded actuarial accrued liability (UAAL).

Unfunded Accrued Liability - Wyoming Retirement System

The normal cost payments are not sufficient to finance the benefits program because credit is given for periods of prior service during which the normal cost contributions were not paid. Additional actuarial liability was also created by changes in the benefits, actuarial assumptions, funding methods, and by experience, which differs from that projected by the actuarial assumptions.

The cost of the unfunded liability is born by the employer and comprises 1.38 percent of the employer's contribution rate. This cost is being amortized over 40 years. As of January 1, 1987, the unfunded liability totaled $221,505,000, and 37 years remained to be amortized.

Funding Status - Wyoming Retirement System

In November 1986, the Governmental Accounting Standards Board (GASB) published Statement No. 5 for years beginning in 1987. Its requirements include computation of the pension benefit obligation, or PBO.

Prior to 1987, present value of benefits was calculated under the guidance of the Financial Accounting Standards Board (FASB) Statement No. 35. The present value of benefits is shown under both methods in the following table:

	Present Value of Benefits for:	
Participant Category	FASB No. 35	GASB No. 5
Retirees and beneficiaries	$263,506,000	$263,506,000
Inactive vested participants	41,189,000	41,189,000
Actively-employed participants	543,191,000	651,261,000
TOTAL	$847,886,000	$955,956,000

The ratios of assets to these present values are measures of funding status. As of January 1, 1987, the actuarial asset value of $898,161,000 represented 105.93 percent of the FASB amount and 93.95 percent of the GASB amount. The funding ratio on a FASB basis was 98.70 percent, as of January 1, 1986. These ratios would be higher if the market value of assets ($984,760,000) were used, instead of the actuarial value.

Valuation of Assets - Wyoming Retirement System

As of December 31, 1986, the net assets totaled $984,759,785 at market value, compared to $826,772,679 a year earlier. However, for actuarial valuation purposes, assets are taken at a different value.

Effective January 1, 1986, the State Retirement Board approved a valuation basis that adjusts to market value gradually:

> "Asset values are, each year, written up or down toward their market value by adding in 20 percent of the difference between the year-end market value and the actuarial value as of the end of the previous year. That starting figure is adjusted for the new money that becomes available for investment during the year (contributions plus investment income less disbursements). The resulting actuarial value, in any event, is not to be less than 80 percent, nor more than 120 percent of current market value."

As a result of applying the above valuation process to the asset holdings, the actuarial asset value is $898,161,000, compared to the same valuation basis of $766,234,000 a year ago, or a 17 percent increase.

This actuarial valuation method was chosen so as to "smooth" out market fluctuations. This procedure treats realized and unrealized capital gains or losses equally. In other words, the sale of a security-either at a gain or loss-has no effect on the value of assets for actuarial purposes. If the market value has gone up, the increase is gradually reflected in the value of the fund's assets; it does not have to be sold for the appreciation to be "realized".

Actuarial Assumptions and Cost Method to Fund Benefits of the Wyoming-Paid Firemen's Retirement Fund

There are two plans within this system. "Plan A" applies to members hired prior to July 1, 1981, and receive benefits defined by W.S. 15-5-201 through 15-5-210. "Plan B" applies to members hired on or after July 1, 1981. Earlier hires may elect the "Plan B" coverage. Benefits are as set forth in W.S. 15-5-401 through 15-5-422.

The actuarial evaluation is determined every other year. The latest date of valuation is December 31, 1985. The purpose of the actuarial valuation is to determine the contribution sufficient to meet the long-term obligations to the participants covered by the fund in accordance with the benefit provisions of the Wyoming Paid Firemen's Retirement Fund.

Investment Yield

The actuarial calculations are based on the assumption that the effective yield on the assets of the fund will be 7.50 percent per year.

Salary Increases and Inflation

Because the retirement benefits provided by the fund are based on the maximum salary of a fireman first class (Plan A), or the highest three-year average salary (Plan B), increases in salary have a major effect on contribution requirements.

The long-term individual salary increase assumption used in the valuation is 6.00 percent. This allows provisions for 1 percent to merit, promotion and longevity, and .50 percent to "standard of living" adjustments and a 4.50 percent inflation factor.

The 4.50 percent inflation allows for a "real" growth rate of 3.00 percent, which the actuaries believe is a realistic measure of the expected long-term return of a diversified investment portfolio.

Please note that Plan A benefits are based on the maximum salary of a fireman first class. This base salary will be unaffected by individual merit, promotion, and longevity, thus, a long-term increase of 5.00 percent rather than 6.00 percent has been used.

Funding Method

For purposes of determining pension costs, the actuarial cost method, known as the entry age normal cost method has been used. This method is used in situations where a cost is desired, which will remain relatively level as a percentage of the participating payroll.

Under this method, the total contribution requirement has three components: an annual normal cost, an operating expense component, and a payment with respect to the unfunded actuarial accrued liability.

Actuarial Valuation of Plan A and B, Separately

The scheduled funding for Plan A comes from four sources as follows:

- the employer and the state are scheduled to contribute a total of 43.5 percent of the maximum salary of a fireman first class (MSFFC) for each active participating fireman. Of this total, the state is scheduled to contribute 22.5 percent of each fireman's salary with the employer contributing the balance;
- member contributions equal 8 percent of actual salary, up to the MSFFC;
- the state is scheduled to contribute $2,090,000 per year over a 20-year period. As of the valuation date, December 31, 1985, 15 payments remained to be paid; and
- Plan A received an allocation of 50 percent of fire insurance premium taxes.

Unfunded Liability

The plan has, as of December 31, 1985 (date of latest valuation), an unfunded liability of $36,182,400. The amount of unfunded liability not accounted for from revenue sources is $5,378,000. This compares to $7,383,400 on December 31, 1983. The $5.4 million represents a deficiency in the plan.

Plan B

As of the valuation date December 31, 1985, the plan assets exceeded the actuarial accrued liability so no unfunded actuarial accrued liability exists as of this valuation date.

Valuation of Plan A & B Combined

The total unfunded accrual liability of the two plans combined is $35,948,900, as of the latest valuation date (December 31, 1983). The Plan A deficiency is stated at $5,378,000. Plan B indicates a current surplus as costs (16.1 percent of salary) are 4.9 percent less than the 21 percent contribution rate. If this surplus continues and is discounted over a 40-year period, the result is a present value of $7,023,400. If this amount were used to reduce the Plan A deficiency, then the unfunded liability not accounted for from all revenue resources would be eliminated.

Value of Accrued Benefits

The chart below shows the present value of accrued benefits as of December 31, 1985. These amounts have been calculated in accordance with provisions of Financial Accounting Standards Board Statement No. 35.

Present value of accrued benefits - Plans A and B

Vested benefits:	
Participants currently receiving payments	$28,980,600
Other participants	21,382,400
Total vested benefits	$50,363,000
Nonvested benefits	2,540,100
Total actuarial present value of accrued benefits	$52,903,100

The assets as of December 31, 1985 ($27,065,700) represented approximately 51.2% of the present value of accrued benefits as of that date.

Actuarial Assumptions and Cost Method to Fund Benefits of the Wyoming State Highway Patrol and Game and Fish Warden Retirement System

Information presented is as of January 1, 1987 (date of most recent actuarial valuation). This valuation was made in accordance with generally accepted actuarial principles.

The purpose of the valuation according to the actuary's report was to determine the contribution sufficient to meet the long-term obligations to the participants covered by the system in accordance with the benefit provisions of the Wyoming State Highway Patrol and Game and Fish Warden Retirement Act (W.S. 31-3-101 to 31-3-121).

Cost Method

The actuarial cost procedure, known as the entry age normal cost method, has been used for funding all benefits. Under this method, the contribution requirement has three components: normal annual cost, allowance for expenses, and a payment with respect to the unfunded actuarial accrued liability (UAAL).

The normal cost is that percentage of pay required over each employee's period of covered employment to fund the total expected benefits.

The normal cost is not sufficient to finance the benefit program because credit has been given for periods of prior service during which the normal cost contributions were not paid. Additional actuarial liability has resulted from changes in benefits, actuarial assumptions, funding methods and experience which differed from projections.

The unfunded actuarial accrued liability as of January 1, 1987, totaled $9,186,100. This liability is currently being amortized over a period of 31 years, as of the valuation date.

Contribution Rate

The total employee and employer cost is 15.72 percent as a cost of salaries. The employee share is 11.02 percent. The employer share is 4.70 percent. Currently, one-third of the employee contribution rate of 11.02 percent is paid (subsidized) by the employer.

Funding Status

According to the actuary's report, there are various ways to measure the progress of funding a retirement system. One measure is the level of the actuarial accrued liability in relation to assets; another measure is the present value of projected benefits.

The Governmental Accounting Standards Board (GASB) requires that disclosure of the pension benefit obligation (PBO) be made per GASB Statement No. 5. The PBO includes projections of salary increases, but prorates all potential future occurrences for service as of the determination date. The PBO is shown below:

Participant Category	PBO
Retirees and Beneficiaries	$ 9,650,300
Inactive Vested Participants	4,400
Active Participants	13,531,500
Total	$23,186,200

The ratio of assets to these present values are measures of funding status. As of January 1, 1987, the actuarial asset value of $14,969,200 represented 64.56 percent of the total present value of projected benefits. This corresponding percentage for January 1, 1985, was 54.03 percent. The ratio would be higher if the market value of assets ($16,007,400) were used instead of the actuarial value. This measure of funding status is useful only when it is followed over time to see periodic changes.

Assets

According to the actuary's report, the net assets of this system had a market value of $16,007,377 as of December 31, 1986, compared to $10,932,843 two years earlier. This represents an increase of 46 percent. However, assets for actuarial purposes are valued somewhat differently.

Effective January 1, 1986, the Retirement Board approved the following valuation basis:

> "Appreciation and depreciation, whether realized or unrealized, is spread over five years beginning with the year of occurrence. This procedure results in recognition of all changes in market value after five years."

As of January 1, 1987, the valuation has recognized 40 percent of the appreciation, which occurred in 1985 and 20 percent of the appreciation occurring in 1986. There remains $1,038,168 of appreciation not yet recognized, which will be rolled into the assets and investment income over the next few years.

The amount of write-up or write-down, which reflects changing market values, is considered part of the investment income for the year. This procedure treats realized and unrealized capital gains or losses equally.

Assets at cost totaled $15,163,676 as of December 31, 1986.

Investment Yield

Actuarial calculations are based on an effective yield of 7.50 percent. With an allowance for inflation of 4.50 percent, the real rate of return is projected to be 3.00 percent, which according to the actuary's report, is a realistic measure of the expected long-term return of a diversified investment portfolio.

Salary adjustments and cost-of-living adjustments over time are projected at 1 percent and 1/2 percent respectively. The actuary's report also believes these estimates to be reasonable for large groups of public employees.

Deferred Compensation Plan

The state offers its employees a deferred compensation plan, created in accordance with Section 457 of the Internal Revenue Code (26USC 457).

The plan, available to all employees, provides that an employee may defer up to the maximum of $7,500.00, or twenty-five (25) percent of gross compensation. All costs of administering and funding these programs are the responsibility of plan participants.

All amounts of employee compensation deferred under this plan, and all income attributable to such amounts are, until made available to the employee or other beneficiary, solely the property of the state, subject only to claims of the state's general creditors. The state believes it is unlikely, however, that it will use these assets to satisfy such claims in the future. Accordingly, they have not been presented in the accompanying financial statements.

The plan had assets attributable to state participant deferrals and earnings on those deferrals totaling $39.1 million, as of June 30, 1987.

Note 5 Contingent Liabilities

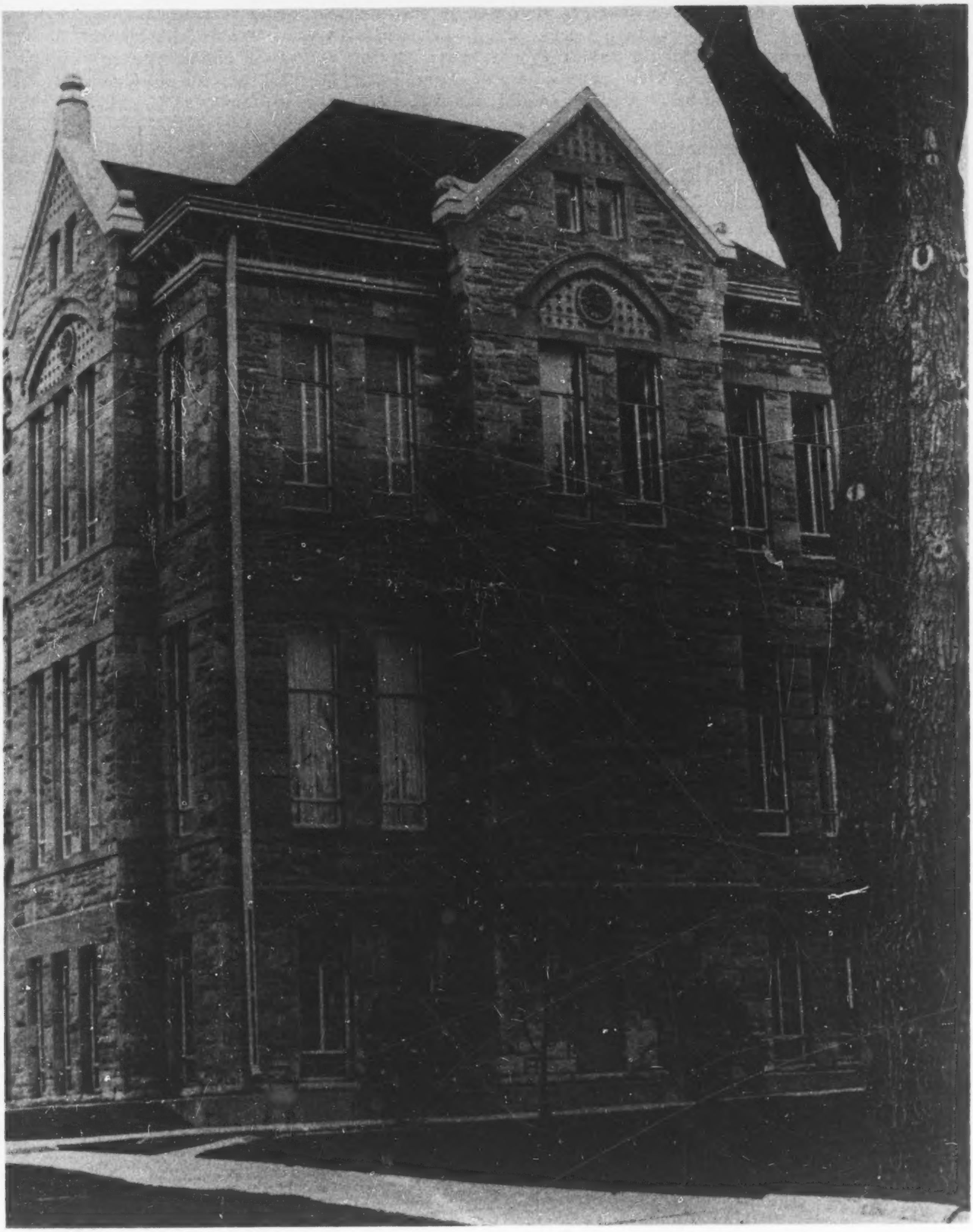
The state, its officers and employees are defendants in various significant lawsuits. Legal counsel for the state, as well as its various authorities and agencies, have reviewed the amount of probable loss, if any, to the state in these matters.

Accordingly, no provision has been made in the accompanying financial statements for losses which may arise from the settlement or adjudication of the aforementioned matters, either individually or in the aggregate.

Further, the state is involved in the settlement of insurance premium taxes and severance taxes paid in protest. An unfavorable settlement of these cases could result in the state having to refund those monies paid in protest. This totals, as of June 30, 1987, $2.9 million in premium taxes, and $17.7 million in old mineral severance tax protest payments.

A recent challenge by companies being assessed the coal impact tax has resulted in approximately $4 million being paid under protest. This money has been deposited into the Agency Fund and is included in the $17.7 million in the Old Mineral Severance Tax Protest Account. Like the other cases cited, an unfavorable ruling would result in the state having to refund these amounts.

Other - the state has custodial responsibility over some $8 million of U.S. Department of Agriculture food stamp coupons, for which the state is liable in the event of loss.



"Old Main"

COMBINING FINANCIAL STATEMENTS/SCHEDULES

GOVERNMENTAL AND EXPENDABLE TRUST FUNDS

Funds included:

General Fund - To account for all governmental financial resources except those required to be accounted for in another fund.

Special Revenue Fund - To account for the proceeds of specific revenue sources restricted to expenditures for specific purposes. Includes the Earmarked, Highway, Game and Fish, University, and the Permanent Land Income Fund.

Debt Service Fund - To account for resources accumulated for payment of principal and interest on long-term obligations.

Expendable Trust Fund - To account for assets held by the state in a trustee capacity, where the assets and earnings may be expended. Includes the operations of Workmen's Compensation, Employee Health and Life Insurance, various Environmental Quality federal programs, Revenue and Taxation tax distribution accounts and various and sundry accounts established for segregating state funds.

Information contained:

- Combining Financial Statements
  - Statement of Revenue Collected and Expenditures Paid
    - All Special Revenue Funds
    - Earmarked Fund only
    - Expendable Trust Fund

- Supplementary Schedules
  - Statement of Expenditures and Encumbrances Compared with Authorizations
    - General Fund
    - Earmarked Fund
    - Permanent Land Income Fund
  - Statement of Receipts and Disbursements (by account)
  - General Fund Appropriation Control
  - Wyoming Water Development - Balance Sheet
  - Wyoming Water Development - Statement of Appropriations and Expenditures

STATE OF WYOMING
COMBINING STATEMENT OF REVENUE COLLECTED AND EXPENDITURES PAID
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 1987

	Earmarked Fund	Highway Fund	Game & Fish Fund
Revenue Collected:			
Property Taxes	$ 98,675,453	$	$
Gas Taxes		17,873,131	
Special Fuel License Taxes		7,859,700	
Sales, Use & Excise Tax	1,824,460		
Severance Taxes - Coal	54,994,743	20,972,208	
- Trona	1,398,724	839,236	
- Uranium	104,950	62,968	
- Stripper Oil	175,965	703,828	
- Oil	2,297,368	9,189,505	
- Gas	1,419,216	5,676,856	
Other Taxes	522,523	11,554,674	
Hunting & Fishing Licenses			14,248,195
Wild Life Conservation Stamp			1,104,445
Other Licenses, Permits & Regulatory	835,841	14,538,238	104,345
Fines, Forfeitures snd Penalties	1,112	183,499	3,341
Income From Land		2,261	121,768
Federal Mineral Royalty	77,259,968	37,272,370	
Pooled Fund Interest	36,875,928	7,659,041	2,879,183
Other Investment Income	229,380		1,674
Student Fees			
Athletic Income			
Other Charges for Sales & Services	1,139,684	3,996,649	1,003,148
Local Governments	21,303,316	2,921,592	
Private Sources			93,346
Inter-Agency			56,423
Refunds and Stale Dates - Prior Year	187,492	(248,889)	15,765
Federal Receipts	12,130,117	88,072,664	9,516,211
Non-Revenue Receipts	(17,021)	1,438,171	80,495
Total Revenue Collected	311,359,219	230,567,702	29,228,339
Expenditures Paid:			
General Government	631,536		
Higher Education	1,100,533		
Elementary & Secondary Education	213,289,999		
Regulation & Licensing	4,093,321		
Labor	15,744,054		
Natural Resources - Water Development	35,744,208		56,423
- Game & Fish			20,950,379
- Other	536,896		
Justice	67,682		
Libraries & Museums	5,284		
Health & Social Services	320,552		
Institutions			
Highway Department		263,736,837	
Local Government	40,991,386		
Total Expenditures Paid	312,525,451	263,736,837	21,006,802
Excess (Deficit) of Revenue Collected Over Expend. Paid Before Operating Transfers	(1,166,232)	(33,169,135)	8,221,537
Operating Transfers In (Out):			
To General Fund	(7,667,706)	(8,046,534)	
From General Fund	12,064,384	8,914,931	11,685
To Agency Fund			(1,501)
To Expendable Trust Fund	(211,968)		
To Federal Fund	(2,456,567)		
To Debt Service	(8,605,932)		
To Highway Fund	(10,887,983)		
From Highway Fund	42,983	(42,983)	
To Game & Fish Fund	(56,423)		
From Game & Fish Fund	50,000		(50,000)
	(17,729,212)	825,414	(39,816)
Excess (Deficit) of Revenues Collected Over Expenditures Paid	$ (18,895,444)	$ (32,343,721)	$ 8,181,721

	Permanent Land Income Fund				
University Fund	Higher Education	Elem. & Sec. Education	Institutions	Intra-Fund Eliminations	Total
$	$	$	$	$	$ 98,675,453
					17,873,131
					7,859,700
					1,824,460
				(9,934,204)	66,032,747
				(839,236)	1,398,724
				(62,968)	104,950
					879,793
					11,486,873
					7,096,072
					12,077,197
					14,248,195
					1,104,445
					15,478,424
					187,952
	125,865	5,563,472	223,410		6,036,776
8,181,740					122,714,078
646,235	1,172,557	16,889,719	2,200,119	(51,575)	68,271,207
	302,351	22,472,831	3,802		23,010,038
9,237,001					9,237,001
1,905,418					1,905,418
237,037					6,376,518
					24,224,908
					93,346
			7,118	(56,423)	7,118
					(45,632)
					109,718,992
		160	772		1,502,577
20,207,431	1,600,773	44,926,182	2,435,221	(10,944,406)	629,380,461
					631,536
3,973,041					5,073,574
		42,786,397			256,076,396
					4,093,321
					15,744,054
					35,800,631
					20,950,379
					536,896
					67,682
					5,284
					320,552
			18		18
					263,736,837
					40,991,386
3,973,041		42,786,397	18		644,028,546
16,234,390	1,600,773	2,139,785	2,435,203	(10,944,406)	(14,648,085)
(17,148,927)	(3,184,320)		(1,935,761)		(37,983,248)
					20,991,000
					(1,501)
					(211,968)
					(2,456,567)
					(8,605,932)
				10,887,983	
				56,423	
(17,148,927)	(3,184,320)		(1,935,761)	10,944,406	(28,268,216)
$ (914,537)	$ (1,583,547)	$ 2,139,785	$ 499,442	$	$ (42,916,301)

STATE OF WYOMING
COMBINING STATEMENT OF REVENUE COLLECTED AND EXPENDITURES PAID
SPECIAL REVENUE FUND TYPE - EARMARKED FUND
FOR THE YEAR ENDED JUNE 30, 1987

	Higher Education	Elementary & Secondary Education	Boards	Regulatory
Revenue Collected:				
Property Taxes - General	$	$ 92,066,558	$	$
Other Property Taxes		5,892,093		716,802
Sales, Use and Excise Taxes				1,721,561
Severance Taxes - Coal	1,655,700	4,967,100		
- Trona	139,872	419,616		
- Uranium	10,496	31,486		
- Stripper				
- Oil				
- Gas				
Oil and Gas Conservation Tax				389,823
Para-Mutuel Assessment			132,700	
Licenses, Permits & Regulatory			813,866	21,975
Fines, Forfeitures & Penalties			1,112	
Interest-Municipalities				
Pooled Interest	1,536,415	7,154,686	122,626	448,004
Federal Mineral Royalties	5,212,071	52,363,134		
Charges for Sales & Service			378,706	644,582
Local Governments		19,230,358	(120)	
Loan Repayments				
Refunds and Stale Dates - Prior Year	87,591		267	1,202
Federal Receipts				104,886
Non-Revenue Receipts			13,534	(38,161)
Total Revenue Collected	8,642,145	182,125,031	1,462,691	4,010,674
Expenditures Paid:				
Personal Services			557,590	2,006,330
Supportive Services			266,673	442,260
Restrictive Costs & Services			42,549	292,653
Grants & Aid Payments	1,098,671	212,566,391		85,988
Capital Expenditures			144	
Non-Operating Expenditures		48,608	2,214	22,771
Contractual Services	1,862		173,180	200,969
Total Expenditures Paid	1,100,533	212,614,999	1,042,350	3,050,971
Excess (Deficit) of Revenue Collected Over Expend. Paid Before Operating Transfers	7,541,612	(30,489,968)	420,341	959,703
Operating Transfers In (Out):				
From General Fund				
To General Fund			(195,502)	(1,256,225)
To Expendable Trust				(20,000)
To Federal Fund				
To Debt Service	(8,605,932)			
To Highway Fund				
From Highway Fund				42,983
From Game & Fish				
To Game & Fish				
From Earmarked Fund	(1,466,192)			
To Earmarked Fund				
Total Transfers In (Out)	(10,072,124)		(195,502)	(1,233,242)
Excess (Deficit) of Revenue Collected Over Expenditures Paid	$ (2,530,512)	$ (30,489,968)	$ 224,839	$ (273,539)

Local Government	Water Development	Employment Security Commission	Reserves or Flow-Through	Other Earmarked	Intra-Fund Eliminations	Total
$	$	$	$	$	$	$ 92,066,558
						6,608,895
				102,899		1,824,460
22,076,006	16,361,733		16,557,004		(6,622,800)	54,994,743
			1,398,724		(559,488)	1,398,724
			104,950		(41,982)	104,950
	175,965					175,965
	2,297,368					2,297,368
	1,419,216					1,419,216
						389,823
						132,700
						835,841
						1,112
86,654	142,726					229,380
7,021,963	18,510,077		1,993,421	123,122	(34,386)	36,875,928
14,387,792			5,296,971			77,259,968
				116,396		1,139,684
				1,281,691		20,511,929
727,972	63,415					791,387
		9,025	66,639	22,768		187,492
		12,025,231				12,130,117
		7,344		262		(17,021)
44,300,387	38,970,500	12,041,600	25,417,709	1,647,138	(7,258,656)	311,359,219
	247,426	8,620,551		463,987		11,895,884
	133,470	1,733,828		240,515		2,816,746
	4,605	2,319,022		263		2,659,092
40,991,386	16,101,722	3,037,419		69,100		273,950,677
	9,319,021			579,625		9,898,790
	5,949,682		675,000	21,235		6,719,510
	3,988,282	33,234		187,225		4,584,752
40,991,386	35,744,208	15,744,054	675,000	1,561,950		312,525,451
3,309,001	3,226,292	(3,702,454)	24,742,709	85,188	(7,258,656)	(1,166,232)
84,000		3,833,637	2,175,166	5,971,581		12,064,384
(730,788)	(656,701)		(727,151)	(4,101,339)		(7,667,706)
			(661,006)	469,038		(211,968)
			(2,456,567)			(2,456,567)
						(8,605,932)
			(10,887,983)			(10,887,983)
						42,983
				50,000		50,000
	(56,423)					(56,423)
			(7,258,656)	(168,485)	7,258,656	(1,634,677)
			1,634,677			1,634,677
(646,788)	(713,124)	3,833,637	(18,181,520)	2,220,795	7,258,656	(17,729,212)
$ 2,662,213	$ 2,513,168	$ 131,183	$ 6,561,189	$ 2,305,983	$	$ (18,895,444)

STATE OF WYOMING
COMBINING STATEMENT OF REVENUE COLLECTED AND EXPENDITURES PAID
EXPENDABLE TRUST FUND
FOR THE YEAR ENDED JUNE 30, 1987

	Elementary & Secondary Education	Employees Health & Life Insurance	Environmental Quality
Revenue Collected:			
Car Company Tax	$	$	$
Gas & Aviation Taxes			
Sales & Use Tax			
Special Fuel Taxes			
Cigarette Tax			
Lodging Tax			
Assessments			
Severance Tax - Coal			
- Trona			
- Uranium			
- Stripper Oil			
- Oil			
- Gas			
Licenses, Permits & Regulatory			
Fines, Forfeitures & Penalties			129,782
Income From Land			
Federal Mineral Royalty			
Pooled Fund Interest	961,051	521,872	160,867
Other Uses of Property & Money			
Charges for Sales & Service		595,941	
Industrial Accident Premiums			
Mitigation Settlement			1,400,000
Local Governments or Private Sources			
Stale Dates & Prior Year Refunds		28	3,993
Intergovernmental			
Federal Aid & Grants			35,580,959
Health & Life Insurance		23,043,781	
Nonrevenue Receipts		2,748	
Total Revenue Collected	961,051	24,164,370	37,275,601
Expenditures Paid:			
Personal Services			389,062
Supportive Services			336,712
Restrictive Costs and Services			53,743
Grants & Aid Payments	7,434,562		785,538
Capital Expenditures			4,699,286
Nonoperating Expenditures		25,382,996	
Contractual Services			30,609,552
Total Expenditures Paid	7,434,562	25,382,996	36,873,893
Excess (Deficit) of Revenue Collected Over Expend. Paid Before Operating Transfers	(6,473,511)	(1,218,626)	401,708
Operating Transfers In (Out):			
To General Fund		(72,150)	
From General Fund			
To Earmarked Fund			
From Earmarked Fund			
From Agency Fund			
From Highway Fund			
To Permanent Land Fund			
Total Operating Transfers		(72,150)	
Excess of Revenue Collected Over Expenditures Paid	$ (6,473,511)	$ (1,290,776)	$ 401,708

Local Government	Workmen's Compensation	Gifts and Donations	Seminars Workshops and Resale Items	Other Expendable Trust Accounts	Total
$ 1,000,676	$	$	$	$	$ 1,000,676
5,923,771				882,722	6,806,493
87,955,843					87,955,843
2,095,920				523,980	2,619,900
2,658,015					2,658,015
227,886					227,886
				727,746	727,746
	5,453,912				5,453,912
	466,241				466,241
	34,983				34,983
1,055,743	527,871				1,583,614
13,784,258	6,892,129				20,676,387
8,515,283	4,257,642				12,772,925
	9,910			331	10,241
	51,802			4,024,513	4,206,097
1,416,910				341,297	1,758,207
9,105,003					9,105,003
19,599	1,306,686	19,542	16,402	1,092,806	4,098,825
	795,909			494,465	1,290,374
	17,851	52,371	569,996	673,024	1,909,183
	27,040,570				27,040,570
					1,400,000
		126,260	5,000	2,313,823	2,445,083
			40	179,290	183,351
825,671				991,261	1,816,932
		19,743		58,569	35,659,271
					23,043,781
27,021	18	3,360	9,676	727,988	770,811
134,611,599	46,855,524	221,276	601,114	13,031,815	257,722,350
		14,165		747,672	1,150,899
	40,436,408	90,458	95,785	1,378,464	42,337,827
		192		268,827	322,762
		600	11,828	893,727	9,126,255
		158,658		635,164	5,493,108
135,408,654		27,772	20,756	2,026,352	162,866,530
		10,032	10,009	414,045	31,043,638
135,408,654	40,436,408	301,877	138,378	6,364,251	252,341,019
(797,055)	6,419,116	(80,601)	462,736	6,667,564	5,381,331
	(1,919,357)	(2,788)	(474,290)	(1,332,513)	(3,801,098)
			31,156	100,001	131,157
				(469,038)	(469,038)
	461,005			220,000	681,005
				(64,240)	(64,240)
	(1,458,352)	(2,788)	(443,134)	(1,545,790)	(3,522,214)
$ (797,055)	$ 4,960,764	$ (83,389)	$ 19,602	$ 5,121,774	$ 1,859,117

STATE OF WYOMING
GENERAL FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS
FOR FISCAL YEAR ENDED JUNE 30, 1987

Agency	Appropriation Prior Year	Augmenting Revenue Prior Year	Expenditures Prior Year	Encumbrances Prior Year	Credit to Fund Balance	Appropriation 1987	Augmenting Revenue 1987	Expenditures 1987	Encumbrances 1987	Unencumbered Balance 1987
001 Governor	$ 1,142,677	$ 572,363	$ 1,517,620	$ 72,293	$ 125,127	$ 4,485,204	$ 1,392,402	$ 3,469,687	$ 1,414,529	$ 993,390
002 Secretary of State	23,422		16,694		6,728	856,829	9	782,877		73,961
003 State Auditor	247,682	89,765	247,770	74,057	6,620	33,591,037		33,353,442[1]	135,620	101,975
004 State Treasurer	38,785		30,430	6,385	2,050	11,916,469	403,750	12,076,939	11,399	231881
005 Department of Education	280,544	6,592,326	6,868,949		3,921	3,744,212	12,313,265	15,538,590		518,887
006 Dept. of Admin. & Fiscal Control	5,657,078	4,827	4,087,608	689,950	884,347	19,752,929	1,634,838	18,767,343[2]	457,868	2,162,556
007 Adjutant General	282,039	67,221	95,311	163,821	90,128	1,818,775	2,316,999	3,912,451	97,150	126,173
008 Statewide Public Defenders						1,493,041	256,351	1,709,006		40,386
009 Aeronautics Commission	1,629,181	5,642	1,330,575	168,667	135,581	2,919,277	5,023,325	6,444,055	1,436,488	62,059
010 Department of Agriculture	751,982	9,483	556,825	56,936	147,704	6,510,647	2,891,101	8,358,342	768,262	275,144
011 Dept. of Revenue & Taxation	457,701	684,936	1,113,101	5,925	23,611	15,000,717	1,422	13,583,322	1,007,297	411,520
013 Archives, Museums & Historical	193,242	63,705	194,002	45,718	17,227	2,258,814	344,643	2,443,887	62,595	96,975
014 Council on the Arts	1,359	36,845	38,204			169,207	390,662	555,602	4,267	
015 Attorney General	829,015	40,651	698,961	88,589	82,116	5,980,986	78,204	5,542,827	44,690	471,673
020 Dept. of Environmental Quality	494,717	236,392	566,721	90,363	74,025	3,536,034	2,695,485	5,582,935	154,965	493,619
021 Bicentennial Commission						50,000	19,718	43,884		25,834
022 Industrial Siting Administration	15,000		9,552		5,448	334,887		261,966		72,921
023 Public Service Commission	8,615		5,095		3,520	475,368		336,972		138,396
029 Water Development Commission	13,500		11,748		1,752	150,425	653,112	657,289		146,248
031 Board of Mines	4,530		8,870		(4,340)	285,970		241,173		44,797
032 Wyo. Emergency Management Agency		420,694	420,969		(275)	162,266	1,041,948	1,185,621	1,227	17,366
037 State Engineer	424,415		352,716		71,699	2,782,265		2,526,531		255,734
039 State Examiner	27,485		26,458		1,027	1,475,882		1,299,397		176,485
041 Fire Prevention & Electrical Sf.	91,367		80,272	3,775	7,320	1,194,798		1,063,786	2,471	108,541
042 Geological Survey	15,378	36,766	48,457		3,687	751,784	13,132	717,651	47,719	(454)
044 Insurance Department	30,781		20,720		10,061	857,468	86,133	830,550		113,051
045 Highway Department	139,062	798,865	937,927			1,264,807	7,253,422	8,255,283[3]		262,946
046 Division of Manpower Planning		2,554,737	2,554,737			75,000	3,615,611	3,681,275[4]	9,336	
047 Department of Labor & Statistics	15,881	57,783	73,303		361	601,733	106,762	662,632	4,008	41,855
051 Livestock Board	1,111		1,111			1,286,593	1,256,225	2,419,166		123,652
053 Economic Planning & Development	261,631	1,462,134	1,599,989	117,536	6,240	1,794,585	1,219,127	2,516,295		497,417
054 Board of Nursing	750		570		180	62,588		40,925		21,663
057 Community College Commission	16,188		10,166		6,022	34,071,972	115,473	34,071,202		116,243

STATE OF WYOMING
GENERAL FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS
FOR FISCAL YEAR ENDED JUNE 30, 1987

Agency	Appropriation Prior Year	Augmenting Revenue Prior Year	Expenditures Prior Year	Encumbrances Prior Year	Credit to Fund Balance	Appropriation 1987	Augmenting Revenue 1987	Expenditures 1987	Encumbrances 1987	Unencumbered Balance 1987
059 Board of Pharmacy						68,951	9,975	76,325		2,601
060 Public Lands	551,343	22,178	438,013	130,517	4,991	3,707,093	178,450	2,972,995	502,742	409,806
063 Governor's Residence	1,095		1,092		3	140,738		119,043		21,695
065 State Library	612,353	173,712	190,974		595,091	1,150,759	298,786	1,199,361	250,171	13
066 Travel Commission	572,108		491,467	57,271	23,370	3,927,331		3,122,357	804,974	
067 University of Wyoming	6,124,648	1,277,745	5,969,999	1,252,546	179,848	77,505,731	24,946,403	97,533,234	4,918,900	
069 West. Intn. Comm. for Higher Ed.						2,238,220		1,737,259		500,961
070 Workers' Compensation Division	245,175		240,268	4,907		1,889,581	394,532	2,018,084		266,029
071 Dept. of Health & Social Serv.	4,170,793	6,189,369	9,501,947	108,532	749,683	71,430,926	62,208,651	130,441,810	187,219	3,010,548
072 Retirement System	28,923		28,855		68	10,865,459	47,742	6,922,581		3,990,620
074 Recreation Commission	1,182,397	160,493	662,568		680,322	3,682,464	625,230	3,907,998	58,265	341,431
076 Occupational Health & Safety						342,155	424,682	746,072		20,765
080 Board of Charities & Reform	138,633		137,411		1,222	1,280,194		1,043,553		236,641
081 Dept. of Probation & Parole	8,827		8,827			2,196,010		2,065,469		130,541
088 Women's Center	369,447	4,677	237,139	127,750	9,235	1,470,427	2,998	1,204,291		269,134
089 Honor Farm	98,556	5,478	65,301	31,355	7,378	1,106,430	357,718	1,344,045		120,103
090 Children's Home	160,983	23,221	78,466	102,721	3,017	1,511,560	475,613	1,848,635		138,538
091 Girls' School	76,905	40,859	85,042		32,722	1,797,653	53,507	1,669,056	83,500	98,604
092 Hot Springs State Park	838,026		98,858	693	738,475					
093 Boys' School	35,589	22,380	31,808	26,076	85	2,056,563	151,849	2,145,055		63,357
094 Pioneer Home	302,196	3,200	216,780	76,993	11,623	1,402,176	42,237	1,307,831		136,582
095 State Hospital	252,659	68,805	312,684	4,853	3,927	12,239,841	39,765	11,448,450		831,156
096 Training School	1,228,789	39,217	728,079	325,382	214,545	14,812,211	344,698	13,896,332	50,764	1,209,813
097 Veterans' Home of Wyoming	142,584	5,636	98,529		49,691	1,101,420	13,029	1,081,636		32,813
098 Wyoming Retirement Center	45,261	8,455	34,183		19,533	2,076,314	12,384	1,919,245		169,453
099 State Penitentiary	1,653,668	513,193	1,418,248	704,767	43,846	10,158,266	7,190	9,535,542		629,914
101 Supreme Court	163,179	180,776	324,410	4,296	15,249	5,036,077	207	4,604,608		431,676
103 Judicial Supervisory Commission						11,458		362		11,096
120 Judicial District 1A		4,084	4,084			165,908		152,512		13,396
121 Judicial District 1B	2,842		2,832		10	176,784		147,140		29,644
122 Judicial District 2A	22,017		4,053		17,964	160,725		144,655		16,070
123 Judicial District 2B	6,500		6,500			202,781		161,894		40,887
124 Judicial District 3B						167,416		147,787		19,629

STATE OF WYOMING
GENERAL FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS
FOR FISCAL YEAR ENDED JUNE 30, 1987

Agency	Appropriation Prior Year	Augmenting Revenue Prior Year	Expenditures Prior Year	Encumbrances Prior Year	Credit to Fund Balance	Appropriation 1987	Augmenting Revenue 1987	Expenditures 1987	Encumbrances 1987	Unencumbered Balance 1987
125 Judicial District 3A						164,848		140,996		23,852
126 Judicial District 4	6,800		6,670		130	228,636		201,875		26,761
127 Judicial District 5A						324,245		266,323		57,922
128 Judicial District 5B	11,500		11,500			184,337		161,543		22,794
129 Judicial District 6A	8,284		8,270		14	198,433		163,799		34,634
130 Judicial District 7A						143,595		136,027		7,568
131 Judicial District 7B						208,418		195,615		12,803
132 Judicial District 9A	4,948		4,167		781	196,792		182,672		14,110
133 Judicial District 8A						172,514		146,273		26,241
134 Judicial District 9B						193,110		169,002		24,108
135 Judicial District 6B	6,370		845		5,525	176,857		158,357		18,500
136 Judicial District 8B						166,015		150,139		15,876
151 District Attny. - Laramie County	9,071				9,071	469,572		435,422		34,150
157 District Attny. - Natrona County						415,357		412,683		2,674
160 County & Prosecuting Attorneys						458,500		457,748		752
201 Legislative Service Office	1,267,682	20,499	970,670	1,950	315,561	4,236,387		1,847,236	2,389,151	
367 University of Wyo - WHECN	338,166		317,337	20,200	629	654,571		549,883	104,688	
467 Univ. of Wyo. - Office of Devlp.	3,041,575	5,012	958,721	2,085,080	2,786	1,952,909	257,749	597,888	1,621,294	(8,524)
Total	$ 36,825,010	$ 22,495,124	$ 47,222,028	$ 6,649,824	$ 5,448,282	$408,337,277	$136,016,514	$505,991,601	$ 16,631,559	$ 21,730,631

The following expenditures have been eliminated from expenditures on the Combined Statement of Revenue, Expenditures Paid - All Governmental Fund Types:

[1] $31.7 million transfer to Budget Reserve Account in Earmarked Fund.

[2] $6 million transferred by DAFC to State Self-Insurance Account in Earmarked Fund.

[3] $8.9 million paid from the Highway Fund for Highway Patrol.

[4] $3.9 million transferred by Manpower Planning to state agencies.

STATE OF WYOMING
EARMARKED REVENUE FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS
FOR FISCAL YEAR ENDED JUNE 30, 1987

Agency Account No.	Account Name	Reserve for Encumbrances Prior Years	Expenditures Prior Years	Encumbrances Prior Years	Credit (Charge) to Fund Balance	FY 1987 Appropriations (Revised)	FY 1987 Expenditures	FY 1987 Encumbrances	FY 1987 Unencumbered Balance
004-003	Leg. Govt. Royalty Impact Assist.	$	$	$	$	$ 26,300,054	$ 675,000	$	$ 25,625,054
005-008	School Dist. Cap.Const.					9,905,375	9,905,375[1]		
005-009	School Foundation Program					228,550,000	226,933,400[2]		1,616,600
006-016	State Self Insurance					5,907,479	51,911	6,468,318	(612,750)
006-071	Mineral Severance Tax					30,000,000	18,146,639[3]		11,853,361
006-096	Herschler Building	799,953	579,625	51,843	168,485				
010-015	State Rodent & Predator Control		1,376		(1,376)	474,615	419,325	53,914	1,376
010-018	Wheat Commission					98,250	76,093	22,157	
010-022	Leaf Cutter Bees	2,803	1,552	1,251					
012-001	Board of Architects	1,039	1,039			26,216	24,563	1,653	
013-013	Lqd. Microfilm Project	3,187	3,187			7,500	2,097	5,403	
015-001	Little Bighorn Water Suit		22,905	220,749	(243,654)				
015-002	Big Horn Water Suit		53,006	363,100	(416,106)				
015-003	Nebraska Lawsuit					3,000,000	227,161	2,772,839	
015-008	Governmental Claims Act	641,808	67,682	129,813	444,313				
016-001	Barber Examiner's Board					16,583	12,578		4,005
017-001	Board of Radiological Technologist					11,500	1,386		10,114
018-001	Real Estate Board Admin.					212,632	179,032		33,600
018-002	Real Estate Board Recovery					15,000	11,125		3,875
018-003	Real Estate Board Education					28,240	10,550		17,690
022-002	Industrial Siting Admin.	73,923	191,214	62,289	(179,580)				
023-001	Public Service Comm. Admin.	2,307	1,316		991	347,409	324,453	22,956	
023-002	Public Service Comm. Utilities	27,009	22,185		4,824	1,697,248	1,226,784	470,464	
023-004	Highway Crossing Protection	108,196	57,599	50,597		120,000		120,000	
028-001	Podiatry Board Administration	596	596			1,028	232		796
029-000	Water Development Projects	43,274,154	13,021,458	20,798,320	454,376	89,116,815	12,905,921	76,092,397	118,497
030-001	Board of Chiropractic Examiners					15,266	10,731		4,535
033-001	Board of Cosmetology					64,001	54,843	9,158	
034-001	Board of Dental Examiners	1,139	1,139			38,665	33,798	4,867	
035-001	Board of Embalmers					9,977	7,159	1,103	1,715
036-001	Employment Security Commission	669,096	659,643		9,453	16,105,717	15,084,410	1,021,307	
037-002	Gen. Stream Adjud. Suit - Div III	185,479	236,662	277,807	(328,990)		(6)		6
037-008	Examining Engineers					99,985	98,810		1,175
038-001	Pari-Mutuel Board					232,430	212,944		19,486

STATE OF WYOMING
EARMARKED REVENUE FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS
FOR FISCAL YEAR ENDED JUNE 30, 1987

Agency Account No.	Account Name	Reserve for Encumbrances Prior Years	Expenditures Prior Years	Encumbrances Prior Years	Credit (Charge) to Fund Balance	FY 1987 Appropriations (Revised)	FY 1987 Expenditures	FY 1987 Encumbrances	FY 1987 Unencumbered Balance
039-007	Collection Agency Board					6,400	3,155	3,245	
044-003	Insurance Agents Licensing Board					11,415	7,899		3,516
051-006	Veterinary Medicing					16,393	7,644	8,749	
052-001	Medical Licensing Board	3,600	3,600			99,913	71,761		28,152
053-016	Buffalo Bill Dam	45,073,000	9,293,000	35,780,000					
054-001	Board of Nursing	1,103	951		152	153,699	115,819	37,880	
055-001	Oil & Gas Comm. Administration	28,008	28,008			1,589,774	1,123,317	466,457	
056-001	Board of Optometry Administration					21,198	17,251		3,947
057-003	Community College Commission	166,856	166,856			1,444,022	840,354		603,668
057-005	Community College - Mineral Severance		91,461	209,738	(301,199)				
058-002	Bd.of Speech Pathologists & Audiologists					7,180	3,573		3,607
059-002	Board of Pharmacy					61,424	59,452	1,972	
060-006	Wyoming Coal Tax Revenue	24,550,104	11,016,794	13,483,125	50,185	42,000,000	15,309,326	22,477,685	4,212,989
060-009	Govt. Roy. Dist. Cities Counties & Towns	17,330,368	9,941,987	6,373,687	1,014,694	16,000,000	5,370,066	10,295,849	334,085
060-010	Govt. Roy. Education Loans	6,294,664	4,067,662	2,227,002		15,000,000		2,369,483	12,630,517
060-011	Govt. Roy. Education Grants	87,745	87,408	337		7,500,000	6,228,470[4]	535,534	735,996
060-033	Wyo Comm. Col. Cur. Money Const. Acct.	63,030		63,030		20,000	1,862		18,138
061-001	Wyoming Board of CPA'S					80,092	62,602	7,376	10,114
062-001	Board of Physical Therapy					4,598	1,862	497	2,239
064-001	Board of Hearing Aid Specialists	306	300		6	6,191	4,815	1,376	
068-001	Board of Psychologists					8,699	6,094		2,605
071-001	Comm. Employment Handicapped					22,488	9,500	12,988	
071-045	Nursing Services	982,608	92,952		889,656	1,086,754	218,100	5,178	863,476
074-041	Snowmobile Gas Tax	30,355	30,144	211		112,408	84,498	27,910	
079-001	Board of Nursing Home Admin.	523	523			4,615	2,624		1,991
102-001	Board of Law Examiners	845	845			13,371	11,055		2,316
	Total	$140,403,804	$ 49,744,675	$ 89,092,899	$ 1,566,230	$497,672,619	$316,197,413	$123,318,715	$ 58,156,491

The following expenditures have been eliminated on the Combining Statement of Revenue Collected and Expenditures Paid - Earmarked Fund:

[1] $2.1 million transfer to Federal Mineral Royalty Reserve.

[2] $29 million for current year operating loan repayment.

[3] $7.4 million transfer to Other Earmarked Accounts; $11 million to Highway Department is shown as a transfer.

[4] $3.5 million transfer to School District Capital Construction Account.

STATE OF WYOMING
PERMANENT LAND INCOME FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS*
FOR FISCAL YEAR ENDED JUNE 30, 1987

Agency-Account No.	Account	Reserve for Encumbrances Prior Years	Expenditures Prior Years	Encumbrances Prior Years	Credit (Charge) to Fund Balance	FY 1987 Planned Expenditures	FY 1987 Expenditures	FY 1987 Encumbrances	FY 1987 Unencumbered Balance
005-015	Common School	$	$	$	$	$ 45,500,000	$ 42,786,397	$ 2,713,603	$
080-089	Honor Farm - Green House	1,480	1,480						
	Honor Farm - Floor Covering	7,500	7,292	208					
	Honor Farm - Water Heater	4,000	2,728	1,272					
	Honor Farm - Hog Sewer					17,000	17,000		
	Honor Farm - Ditch Cleaning					17,000	16,999		1
080-090	Youth Treatment - Arch. Design	7,200	7,200						
	Youth Treatment - Classroom Ren.	465,000	462,033	2,967					
080-091	Girls' School - Electrical Service	10,288	10,288						
	Girls' School - Transformer	4,000	3,999		1				
	Girls' School - Paving	7,500	7,078	422					
	Girls' School - Flooring					9,288	9,288		
080-092	Hot Springs State Park - Terrace	5,515		5,515					
080-093	Boys' School - Roof	10,000		10,000					
	Boys' School - Printing Facility	1,394	1,394						
	Boys' School - Remodeling	899	896		3				
	Boys' School - New Const.	1,000,000	111,032	888,968		300,000		300,000	
	Boys' School - Classroom					1,500	1,215		285
	Boys' School - Cottonwood Cottage					6,852	6,809		43
	Boys' School - Leach Field					2,500	98	2,402	
080-094	Pioneer Home - Heater					3,100	3,070		30
	Pioneer Home - Electrical					5,000	3,549		1,451
080-095	State Hospital - Cafeteria	3,142		3,142					
	State Hospital - Asbestos	5,551	3,459	2,092			18		(18)
	State Hospital - Gas Line					10,000	10,000		
	State Hospital - Roof Bldg. #18					8,500	6,385	2,115	
080-096	Training School - Boiler	2,500	2,500						
	Training - School - Treatment Pond	6,471		6,471					

STATE OF WYOMING
PERMANENT LAND INCOME FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS*
FOR FISCAL YEAR ENDED JUNE 30, 1987

Agency-Account No.	Account	Reserve for Encumbrances Prior Years	Expenditures Prior Years	Encumbrances Prior Years	Credit (Charge) to Fund Balance	FY 1987 Planned Expenditures	FY 1987 Expenditures	FY 1987 Encumbrances	FY 1987 Unencumbered Balance
080-096	Training School - Entry Mod.					520,000	200,097	319,903	
	Training School - Boiler Repair					180,000	100,482	79,518	
	Training School - Asbestos Removal					7,300	7,275		25
080-097	Veterans' Home - Asbestos Removal					15,000	13,029	1,971	
080-098	Wyo Retirement Center - Snow Platform	4,776	3,138	1,638					
	Wyo Retirement Center - Ventilation					40,000	11,151	28,849	
080-099	Penitentiary - Clean Up Old Pen.	9,449	9,449			5,551	5,304		247
	Penitentiary - New Construction	990,106	285,409	704,697					
	Penitentiary - Fence	126,000			126,000				
	Penitentiary - Stabilize Bldg.	187,036	187,036			19,000	14,083	4,917	
	Penitentiary - Engineering Fees					6,400		6,400	
	Total	$ 2,859,807	$ 1,106,411	$ 1,627,392	$ 126,004	$ 46,673,991	$ 43,212,249	$ 3,459,678	$ 2,064

*All Omnibus (Institution) Funds are transferred to and expended through the General Fund, rather than the Permanent Land Income Fund. These expenditures appear on the General Fund statements, rather than in the Special Revenue Fund Statements.

STATE OF WYOMING
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1987

Agency Account No.	Account Name	Account Cash & Investments At Cost or Amortized 7/1/86	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/87
Governmental Fund Types								
	General Fund	$ 106,005,195	$230,378,635	$263,005,092	$	$ 474,565,093	$ 78,648,536	$ 46,175,293
	Special Revenue Funds							
	Earmarked Fund							
057-003	Comm College Contingency Reserve	488,473	87,591	1,872,727	301,199	1,007,210		1,140,382
057-005	Comm Coll Mineral Severance-Old			307,519		91,461		216,058
060-012	Mineral Royalty Wy Comm College	19,676,891		7,409,011	8,605,932			18,479,970
060-031	Bond Proceeds Comm College	978,500			848,000			130,500
060-033	Current Money Const Comm College	1,435,172		114,496		1,862		1,547,806
	Total Higher Education	22,579,036	87,591	9,703,753	9,755,131	1,100,533		21,514,716
005-008	School Dist Capital Const	808,330		9,097,045		7,843,526	2,061,849	
005-009	School Foundation Program	50,452,777	146,234,476	44,201,529		226,933,400		13,955,382
060-010	Mineral Royalty-Entitle-S.D.	42,832,505		11,354,405		4,067,662		50,119,248
060-011	Mineral Royalty-Grants-S.D.	5,592,640		3,035,856		2,815,877	3,500,000	2,312,619
060-020	Fed Mineral Royalty Reserve	9,715,654		2,809,037				12,524,691
	Total Elementary And Secondary Education	109,401,906	146,234,476	70,497,872		241,660,465	5,561,849	78,911,940
012-001	Architect Bd Administration	141,367	18,170	11,252		22,230	3,371	145,188
016-001	Barber Examiners Administration	33,455	12,594	2,609		11,402	1,177	36,079
017-001	Radiologic Tech Administration	1,073	6,740	155		704	682	6,582
018-001	Real Estate Board Administration	173,897	290,250	15,916	5,074	146,382	32,649	295,958
018-002	Real Estate Board Recovery	44,192	13,033			11,125		46,100
018-003	Real Estate Board Education	26,821	29,387	11,058		9,373	1,178	56,715
028-001	Podiatry Board Administration	7,567	2,575	606		809	19	9,920
030-001	Chiropractic Bd Administration	25,252	12,736	2,210		10,313	419	29,466

033-001 Cosmetology Bd Administration	53,236	63,573	4,064		51,908	2,935	66,030
034-001 Dental Board Administration	80,808	34,435	6,334		30,600	4,337	86,640
035-001 Embalmers' Board Administration	23,527	6,396	1,942		6,763	396	24,706
037-008 Examining Engineers Board	38,241	95,455	3,557		87,660	11,150	38,443
038-001 Parimutual Administration	43,975	183,754	4,185		201,701	11,243	18,970
038-002 Parimutual Breeders Fund		(101)	101				
039-007 Collection Agency Board	10,259	2,875	851		1,928	1,227	10,830
044-003 Insurance Agent Licensing	27,384	177,264	3,254	185,527	5,655	2,245	14,475
051-006 Veterinary Medicine	47,415	9,200	3,710		6,569	1,075	52,681
052-001 Medical Licensing Bd Admin	154,892	88,908	10,970		59,793	15,568	179,409
054-001 Nursing Board Administration	207,947	80,867	11,670		104,651	12,118	183,715
056-001 Optometry Board Administration	63,256	12,060	4,943		16,126	1,125	63,008
058-002 Audio Speech Bd Administration	13,994	3,340	1,111		2,601	971	14,873
059-002 Pharmacy Licensing Bd Admin	172,731	70,138	12,982	9,975	54,569	4,883	186,424
061-001 Wy Board Of Cpas Administration	84,622	95,853	7,455		54,154	8,448	125,328
062-001 Physical Therapy Bd Admin	4,668	4,945	365		1,671	191	8,116
064-001 Hearing Aid Bd Administration	7,860	7,875	807		4,008	1,107	11,427
068-001 Psychologist Bd Administration	20,737	6,099	1,545		4,608	1,485	22,288
079-001 Board Of Nursing Home Admin	7,695	2,680	593		1,108	2,039	7,821
102-001 Law Examiners Bd Administration	45,970	8,600	3,819		10,514	1,386	46,489
Total Boards	1,562,841	1,339,701	128,064	200,576	918,925	123,424	1,787,681
010-018 Wy Wheat Commission	44,753	71,846	3,998		70,846	5,247	44,504
022-002 Industrial Siting Administration	94,310	148,180	11,090		175,328	15,886	62,366
023-001 Public Service Commission Admin	333,857	241,712	23,158		274,452	51,318	272,957
023-002 Utilities	1,252,987	1,369,859	185,165		1,020,522	228,448	1,559,041
023-004 Highway Crossing Protection	235,628		61,971		31,646	25,953	240,000
051-007 Livestock Inspection	1,854,477	1,217,979	147,535	1,256,225			1,963,766
055-001 Oil & Gas Commission Admin	2,173,455	395,983	177,202	20,000	992,543	158,782	1,575,315
055-070 Oil & Gas Commission Capital Outlay	2,021			2,021			
Total Regulatory	5,991,488	3,445,559	610,119	1,278,246	2,565,337	485,634	5,717,949
060-006 Wy Coal Tax Grants	59,106,317	22,451,706	4,910,292		25,624,930	701,190	60,142,195
060-009 Gov Royalty Distribution	25,709,545	438,927	16,499,462		15,312,053		27,335,881
Total Local Government	84,815,862	22,890,633	21,409,754		40,936,983	701,190	87,478,076
015-001 Little Bighorn Water Suit	243,654				23,125	(220)	220,749
015-002 Big Horn Water Suit	416,105				44,518	8,488	363,099
015-003 Nebraska Lawsuit			500,000		133,069	94,093	272,838
029-001 Water Development Admin			27,725		27,725		
029-002 Water Development Account I	208,791,840	16,431,667	16,238,913	25,461,076			216,001,344

STATE OF WYOMING
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1987

Agency Account No.	Account Name	Account Cash & Investments At Cost or Amortized 7/1/86	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/87
	Earmarked Fund (Cont.)							
029-003	Water Development Account II	30,611,562	4,028,755	2,594,128	10,736,168			26,498,277
029-004	Water Development G W Grants	167,187				100,775		66,412
029-005	Buffalo			259,591		251,413		8,178
029-006	Rawlins	205,937		790,731		898,287	228	98,153
029-011	City Of Sheridan			119,402		91,018		28,384
029-012	Westside	119,797			51,014	67,904	878	1
029-013	Deer Creek			171,432		171,432		
029-014	Iron Creek			659,676		535,040		124,636
029-015	Deer Creek	230,416		200,000		292,353	(83,406)	221,469
029-017	Gooseberry	259,117				176,597	1,181	81,339
029-018	Wind River/Blue Hole	15,287						15,287
029-020	Crystal/Granite Level III			9,671,503		9,656,438		15,065
029-023	Hawk Springs			2,053,349		2,032,797		20,552
029-024	Riverton			5,217,053		5,217,053		
029-025	Corn Creek	20,755						20,755
029-026	Little Snake	301,707		1,000,000		958,482	1,218	342,007
029-029	Big Sandy	18,588						18,588
029-031	Water Commission Appropriation	58,696				45,926	4,605	8,165
029-032	Rock Springs/Green River	4,679				137		4,542
029-033	Tongue River	100,000				202		99,798
029-034	Smith Fork	41,059			39,490	1,569		
029-036	Cody Canel	34,549						34,549
029-037	Shoshone			400,000		252,234	2,393	145,373
029-038	Shell Valley	63,049		100,000		124,937	1,515	36,597
029-039	Kemmerer	53,022			52,919	(864)	864	103
029-040	Earmarked Funds	55,025				19,037	55	35,933
029-042	Little Big Horn	38,770						38,770
029-043	Middle Fork Rural	34,502			34,349	153		
029-044	Crow Creek	4,886			4,852	34		

029-045 Environmental & Arch Assessment	124,458		200,000		64,239	155,877	104,342
029-046 Lovell			60,265		60,265		
029-047 Lake Hattie	23,329		50,000		46,323	290	26,716
029-049 Upper Bear River-Sulphur Creek	129,411		494,877	15,411	604,357	4,519	1
029-050 Middle Fork Powder River	187,930				49,439	296	138,195
029-051 Upper Bear-West Fork	94,365				22,048		72,317
029-052 Buffalo-Minicipal	35,476				9,158		26,318
029-053 Glenrock/Municipal	25,564		1,849,276		1,859,062	1,147	14,631
029-054 Goshen Irrigation District			290,443		202,859		87,584
029-055 Horse Creek Reservoir	157,315			1,951	155,303	61	
029-056 Sheridan Area Supply	128,331			9,506	118,256	568	1
029-057 Lower Clear Creek	36,670		50,000		50,000		36,670
029-058 Big Horn Basin			824,644		812,118	25	12,501
029-059 Stockade Beaver Creek			50,000	28,472	21,277	232	(1)
029-060 Bedford			25,000	870	23,682	447	1
029-061 Edgerton/Midwest			65,000		43,190	377	21,433
029-062 Little Goose Domestic			250,000	57,043	192,464	493	
029-063 Shell Valley Domestic			50,000	13	48,521	1,466	
029-064 Wright Muncipal			276,635		276,419	216	
029-065 Alliance Lateral Ditch			50,000	9,117	40,883		
029-066 Kemmerer Reservoir			100,000	22,981	77,019		
029-068 Kirby Ditch			60,702		60,702		
029-069 Buffalo Raw Water Supply			100,000		14,836		85,164
029-070 Water Development			42,815			42,815	
037-002 Gen Stream Adjud Suit-Div III	101,209		136,026		206,421	30,235	579
053-016 Buffalo Bill Dam			9,293,000		9,293,000		
Total Water Development	242,934,247	20,460,422	54,322,186	36,525,232	35,473,232	270,976	245,447,415
036-001 Esc Administration	23,634	12,020,460	3,854,777		12,840,130	2,903,924	154,817
Total Employment Security Commission	23,634	12,020,460	3,854,777		12,840,130	2,903,924	154,817
003-030 Budget Reserve	105,356,252	66,639	31,641,009	44,889			137,019,011
004-003 Leg Govt Royalty Impact Assist			29,981,057	3,599,835	675,000		25,706,222
006-071 Mineral Severance Tax		18,060,679	85,961			18,146,639	1
201-003 LSO Federal Mineral Royalty	22,976,627		3,598,427	26,500,054			75,000
Total Reserves Available For Appropriation	128,332,879	18,127,318	65,306,454	30,144,778	675,000	18,146,639	162,800,234
005-005 Education Audit Exceptions	6,536						6,536
006-016 State Self Insurance			6,520,229		51,911		6,468,318
006-096 Herschler Building Construction	3,499,936			2,868,468	579,625		51,843
010-015 Rodent & Pred Animal Cntrl Cnty	99,440	345,691	56,221		417,711	2,990	80,651

STATE OF WYOMING
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1987

Agency Account No.	Account Name	Account Cash & Investments At Cost or Amortized 7/1/86	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/87
	Earmarked Fund (Cont.)							
010-022	Leaf Cutter Bee	5,892	3,375	406		1,552		8,121
013-008	Review & Compliance	9,038	16,641	2,341	23,122			4,898
013-013	Lqd Microfilm Project	3,187		7,500		5,166	118	5,403
015-008	Governmental Claims Act	641,755	53	280	444,313	67,682		130,093
015-009	Crime Victim's Compensation	453						453
037-004	Little Bighorn Adjudication	9,509		756				10,265
071-001	DHSS Audit Fy 86 And 87	6	22,488			9,500		12,994
071-045	Home Health Nursing	495,320	1,032,428	94,826	835,602	285,590	25,462	475,920
071-050	Project Help	100						100
074-041	Snowmobile Gas Tax	26,817	103,060	1,628		107,663	6,980	16,862
	Total Other Earmarked Accounts	4,797,989	1,523,736	6,684,187	4,171,505	1,526,400	35,550	7,272,457
	Total Earmarked Fund	600,439,882	226,129,896	232,517,166	82,075,468	337,697,005	28,229,186	611,085,285
	Highway Fund							
045-004	Highway Department-U M T A	92,493	688,496	8,061		625,988		163,062
045-005	Coal Severance Tax	51,723,729	11,038,004	3,347,434	30,000,000			36,109,167
045-609	Sc-Co Farm To Market Road Acct	12,915,017	2,874,305	4,671,229	216,599	6,214,332	2,702,996	11,326,624
045-718	State Highway Fund	27,928,948	142,520,677	97,790,621	8,046,534	233,988,809	9,602,133	16,602,770
045-723	PSF-Highway	11,125,319	6,079,219	799,456		4,923,774	5,840,056	7,240,164
	Total Highway Fund	103,785,506	163,200,701	106,616,801	38,263,133	245,752,903	18,145,185	71,441,787
	Game and Fish Fund							
040-001	Administrative Division	216,823		1,094,711		874,191	241,737	195,606
040-002	Fiscal Division	288,280		973,194		807,424	251,500	202,550
040-003	Communications Division	790,589		820,140		1,371,531	82,960	156,238
040-004	Habitat & Tech Svs Division	310,863		2,595,054		2,606,371	75,733	223,813
040-005	Fish Division	584,180		3,928,087		4,040,849	39,755	431,663
040-006	Game Division	850,537		6,664,124		6,668,683	192,023	653,955

040-009 Agency Common	576,023	(8)	689,872		1,162,629	31,829	71,429
040-021 100% Reimbursable Contracts	160,659		538,369	70,379	491,978	13,305	123,366
040-051 Enhancement Administration	379,841		424,125		10,530	261,295	532,141
040-053 Enhancement Communications	15,194		8,503		18,443	817	4,437
040-054 Enhancements Hats	48,144		528,275		384,341	5,848	186,230
040-055 Enhancement Fish	39,396		290,718		209,066	292	120,756
040-056 Enhancement Game	142,556		366,992		385,946	205	123,397
040-090 Game And Fish Revenue	17,895,921	17,284,983	10,719,040	20,173,274	(308)		25,726,978
040-091 Gifts & Donations	147,936	8,396	7,497	124,448			39,381
040-092 Mitigation	132,748	83,000	2,000		35,000		182,748
040-093 Res For Capitol Replacements	269,686		23,619		117,274		176,031
040-094 Conservation Stamp	3,255,386	1,104,451		2,048,191			2,311,646
040-095 Land Aquisitions			275,275				275,275
040-098 Landowner Payments	469,082		875,590		675,555		669,117
040-099 Wildlife Trust	5,000	2,286	2,346,522				2,353,808
Total Game and Fish Fund	26,578,844	18,483,108	33,171,707	22,416,292	19,859,503	1,197,299	34,760,565
University Fund							
067-012 University Student Fees	1,709,260	11,379,457	237,358	11,193,654	237,358		1,895,063
067-050 Federal Mineral Royalty	3,645,420		8,590,616	5,955,273	3,735,683		2,545,080
Total University Fund	5,354,680	11,379,457	8,827,974	17,148,927	3,973,041		4,440,143
Permanent Land Income Fund							
004-005 Income-Miner's Hospital	2,735,780	26,134	1,079,526	403,750			3,437,690
005-015 Common School Land Income	3,169,240	5,548,043	36,553,520		42,786,397		2,484,406
067-001 University Perm Land Income	844,854	84,601	364,546	1,258,709			35,292
067-002 University Ag. Perm Land Income	1,018,525	40,929	1,089,269	1,925,611			223,112
080-001 Omnibus Land Income	5,935,216	199,918	1,129,628	(234)	18	1,532,245	5,732,733
Total Permanent Land Income Fund	13,703,615	5,899,625	40,216,489	3,587,836	42,786,415	1,532,245	11,913,233
Total Special Revenue Funds	749,862,527	425,092,787	421,350,137	163,491,656	650,068,867	49,103,915	733,641,013
Debt Service Fund							
004-073 State Office Building Bonds			482,625		482,625		
004-074 Capital Facilities - Series A Bonds	7,027				839		6,188
060-034 Wy Community College Bond Debt Service	1,592,503		8,779,950		9,018,515		1,353,938
Total Debt Service	1,599,530		9,262,575		9,501,979		1,360,126
Total Governmental Fund Types	857,467,252	655,471,422	693,617,804	163,491,656	1,134,135,939	127,752,451	781,176,432

STATE OF WYOMING
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1987

Agency Account No.	Account Name	Account Cash & Investments At Cost or Amortized 7/1/86	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/87
Expendable Trust Funds								
060-063	Fees-Entitlements-S. D.	3,267,459		276,415		2,199,611		1,344,263
060-066	Fees - Grants - S.D.	8,890,876		684,636		5,234,951		4,340,561
	Total Elementary & Secondary Education	12,158,335		961,051		7,434,562		5,684,824
044-017	Employee/Retiree Life Insurance	162,966	599,390	1,343,734		1,965,290	1,541	139,259
044-018	Employee/Retiree Health Insurance	3,734,765	6,812,910	14,287,995		23,395,802	19,138	1,420,730
044-064	Insurance Contribution Override	2,280,007	210,088	910,253		125	73,250	3,326,973
	Total Employee/Retiree Life & Health Insurance	6,177,738	7,622,388	16,541,982		25,361,217	93,929	4,886,962
020-020	Air Quality Penalties	239,262	6,000	108,854	90,000			264,116
020-030	Water Quality Penalties	609,685	23,208	615,853	582,000			666,746
020-040	Land Quality Penalties	269,150	23,057	171,948	252,280	19,929		191,946
020-041	Land Quality Special Projects	87,660		103,733		78,843	9,133	103,417
020-042	Ogle Petroleum, Inc, 504	589,975	1,401,849	52,322		1,133,852	46	910,248
020-044	Abandoned Mine Reclamation	230,149	34,899,086	31,733		34,788,009	124,893	248,066
020-045	Subsidence Program		661,573	670		646,088	799	15,356
020-051	Powder River Basin	162	86,425	41		72,300		14,328
020-060	Solid Waste Penalties	29,301	11,000	2,528				42,829
	Total Environmental Quality	2,055,344	37,112,198	1,087,682	924,280	36,739,021	134,871	2,457,052
005-014	Visually Handicapped Priv Endow	2,407	1,981	219		40		4,567
005-016	Education Gifts & Donations	6,128		481		250		6,359
005-030	Education Admin St Grants & Aid	1,568		19,742		14,830	6,219	261
006-080	Capitol Book For Cent Celeb		38,922			31,238	46	7,638
010-008	State Fair-Misc Activities	10,464	37,268	1,092		29,426		19,398
013-008	Museum Gifts & Donations	375	26,000		2,288			24,087
014-002	Arts & Projects	603	32,744		500			32,847
047-015	Wy Women's Comm Contributions	631	641			831		441

088-050 Gifts & Donations-Women's Center	17		1				18
088-051 Solar Donations-Women's Center	15,255		1,213		754		15,714
090-050 Childrens' Home Rec & Spcl Needs	736	305	59		523		577
091-050 Gifts & Donations Girls' School	1,242		97				1,339
093-050 Boys' School Welfare Fund	1				1		
095-050 State Hospital Recreation	15,921	3,120	1,192		8,286	63	11,884
095-051 State Hospital Volunteer Svcs	936	949	51		1,148	19	769
095-052 State Hospital Chapel Fund	1,773	184	140		255		1,842
096-050 General - Childrens	79		5		84		
096-051 Special Services-Training School	13,926	17,739	1,104		21,903		10,866
096-052 W S T S Cemetery	4,719		375				5,094
096-053 W S T S Chapel	145,663	6,335	10,301		160,116		2,183
096-054 W S T S Playground	19,131	3,939	1,090		14,275		9,885
096-055 W S T S Special Olympics	474		38		35		477
097-050 Donations To Veterans' Home	4,106	8,665	396		3,830		9,337
097-055 Nasvh Summer Conference 1986	2,050	193	76		2,096	165	58
098-050 Donations-Residents' Use	15,568	215	1,242				17,025
098-051 Donations-Employee Benefit Fd	455		36				491
099-050 Inmate Benefit & Welfare	3,835	2,640	311		5,155	40	1,591
099-051 Blackrose-Reeder/Scholar Fund	294	151	25		250		220
Total Gifts And Donations	268,357	181,991	39,286	2,788	295,326	6,552	184,968
004-051 Special Fuel Tax Counties		2,095,920			2,095,920		
004-063 Car Company Tax	46,997	1,000,639			1,047,636		
004-066 Taylor Grazing Act		482,194			482,194		
004-067 United States Forest Reserve	266	934,717			934,717		266
004-068 Gas Tax Municipal Refund	245,717	122,441	19,599		94,423		293,334
004-074 2% Mineral Serverance Tax	39,939	23,355,285			23,355,285		39,939
004-075 Sales & Use Tax Impact Assist		1,279,276			1,279,276		
011-030 Lodging Tax		254,690			227,916		26,774
011-061 Cigarette Tax-City & Municipal	546,306	2,658,015			2,683,892		520,429
011-065 Gas Tax-Cities & Towns			2,667,707		2,667,707		
011-066 Gas Tax - Counties	1,454		3,133,872		3,133,872		1,454
011-067 Sales Tax - County & Municipal	6,376,483	86,676,460	108		87,475,141		5,577,910
Total Local Government Distributions	7,257,162	118,859,637	5,821,286		125,477,979		6,460,106
001-021 Oil Overcharge-Refund	8,874,386	3,727,856	673,455	20,000	5,200		13,250,497
002-003 Voter Registration	21,149			12,732		8,417	
003-036 Unemployment Insurance Claims	220,952		262,595		262,595		220,952
003-041 Social Security Refunds	132,919						132,919
003-044 Bad Debt Recoveries		15,911					15,911

STATE OF WYOMING
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1987

Agency Account No.	Account Name	Account Cash & Investments At Cost or Amortized 7/1/86	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/87
Expendable Trust Funds (Cont.)								
003-050	Undistributed Funds	1,355		216				1,571
004-050	Special Fuel Tax Cities		523,980			523,980		
004-061	Escheat Account	441,570	157,310	2,941		34,182	64,240	503,399
004-064	Gasoline Tax Refunds	3,308,545	884,701	247,476		885,504		3,555,218
006-004	Purchase & Property Control	233,269	(160,766)			4,484	6,560	61,459
006-014	Local Government Insurance		808,971	210,150		90,220	1,865	927,036
006-015	Disaster Repair-Aug 85 Flood	349,504	322,894	33,254		446,557	28,046	231,049
006-016	Purchasing Insurance	434,951		34,088	469,038			1
007-008	Adjutant Gen Unemployment Trust	63,343		45,408		18,316		90,435
010-002	Agriculture	517			517			
010-006	Ag Planning & Development	22						22
010-012	Agriculture	773			773			
010-014	Highway Weed & Pest Control	14,466		340,970		177,587	8	177,841
010-016	Wyoming Beef Council	50,115	728,286	6,384		695,686	13,822	75,277
011-021	Registered Vehicle Listing	63,016	186,748				235,038	14,726
032-012	Emergency Mngt Accrued Leave	8,445		16,735				25,180
036-003	Employment Security Revenue	1,402,221	274,003	6,573		268,253		1,414,544
037-002	Board Of Control	25,895	4,978	141		4,129	44	26,841
038-003	Pari-Mutual Refunds		9,588					9,588
046-004	Manpower Supplies Trust	5,189	510	514				6,213
047-010	Wage Claim Payments	1,064						1,064
053-006	Eds Board Promotion & Invstgtn	38,756	4,243	2,834	21,393	9,301	94	15,045
053-060	Small Water Loans	644,703	134,534	90,984	1,080	186,847		682,294
053-061	Fontenelle Reservoir	2,448	340,898	2,336		344,509		1,173
055-002	Seismic Bond Forfeitures		108,087	20,000		68,977		59,110
057-003	State Conferences	379			379			
057-006	Community College Legal Reserve		160,000			125,000	35,000	
060-003	Emergency Fire Suprsn-Forestry		69,136	103,560		76,302		96,394
060-032	Farm Loan Revenue	201,871	(67,194)	18,476	47,821			105,332

060-064	Public Land Revenue	5,894	82,031	6,158				94,083
060-099	Farm Loan Loss Reserve		663,397	84,546	25,438	291,057	887	430,561
065-008	Data Base Search	328						328
065-009	State Library Circulation Systm	8,582	14,544	756	1,486		18,088	4,308
067-011	U. W. Payroll Deductions	520		1,878		895		1,503
071-001	Wy Health Conference		3,406	54		3,181		279
071-002	Governor's Comm Emp Handicapped		1,740			1,389		351
071-020	Preventive Health	1,080	30		870	240		
071-040	Family Health Services	4,290	1,140		165	4,155		1,110
071-050	Personal Needs	35,973	43,015	348	44,317	13,487	599	20,933
071-053	Child Support	1,622,100	1,390,571	369,553	1,515,044	823,766	(1,555)	1,044,969
071-060	Business Enterprise	26,742	42,521	842		54,336	693	15,076
071-080	Community Programs	17,704	7,075	140		3,147		21,772
071-090	Aging	22,525	53,908	22,665	22,525	36,301	223	40,049
074-018	Recreation Special Projects	48,056	32,097	68,132	25,458	1,648		121,179
074-021	Owsa-Survey Archeology	28,832	15,689	543,900		513,198	75,224	(1)
096-056	W S T S Work Adjustment Center	1,098	1,547	72		1,766		951
	Total Other Expendable Trust Accounts	18,365,547	10,587,385	3,218,134	2,209,036	5,976,195	487,293	23,498,542
001-006	Governor's Spec Contingency	7,584	8,840			14,970		1,454
001-010	Veterans Affairs Commission	167		3	(7)	71	47	59
001-031	Wyoming Commerorative		3,994			18		3,976
003-080	Western States Minerals Workshop		350			230		120
005-010	School Commodity Revolving Fund	126,320	324,058	30,299	357,377			123,300
005-011	Education Sales Serv & Pub	4,013	1,669	24,063		6,983	18,343	4,419
005-012	Education Workshops & Conf	1,790	10,028			9,539		2,279
006-005	Wyo Surplus Property	138,562	86,092	36,815			109,964	151,505
006-006	Personnel	6,823	1,554	6,037	5,827	438	385	7,764
023-005	Tele. Seminar	4,787			1,129	3,658		
032-015	Emergency Mngt Training Class	1	2,080	51		2,112		20
041-002	Fire Prevention Meetings & Reg	4,408	9,533			6,401	1,921	5,619
041-003	Electrical Safety Meeting & Reg	9,598	2,017			779		10,836
060-050	Cty Fire Assist Prog-Foresty	25,199	83,237	1,550		69,787	2,696	37,503
	Total Seminars, Workshops and Resale Accts	329,252	533,452	98,818	364,326	114,986	133,356	348,854
070-060	Miscellaneous Account	110,040	356,137	1,514,484		1,036,430	781,681	162,550
070-061	Indust Accident General Fund	882,127	10,526,519	1,941,928	2,006,198	9,520,246	810,264	1,013,866
070-062	Industrial Accident Beff Pmt	8,930,959	14,780	9,423,959	14,993	9,732,371	1,011	8,621,323
070-066	Indust Accident Reserve Fund	11,682,678	401,088	1,652,548	6,666,724			7,069,590
070-069	Subsequent Injury Fund	510,947		46,652				557,599
070-072	Employees Reinsurance Fund	914,937	16,237,495	11,954,484	40,891	19,931,916	8,006,507	1,127,602

STATE OF WYOMING
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1987

Agency Account No.	Account Name	Account Cash & Investments At Cost or Amortized 7/1/86	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/87
Expendable Trust Funds (Cont.)								
070-073	Mineral Severance 1/2 %		17,632,778		8,350,000			9,282,778
	Total Workmens Compensation	23,031,688	45,168,797	26,534,055	17,078,806	40,220,963	9,599,463	27,835,308
Total Expendable Trust Funds		69,643,423	220,065,848	54,302,294	20,579,236	241,620,249	10,455,464	71,356,616
Total Governmental And Expendable Trust Funds		$ 927,110,675	$875,537,270	$747,920,098	$184,070,892	$1,375,756,188	$138,207,915	$ 852,533,048

STATE OF WYOMING
GENERAL FUND APPROPRIATION CONTROL
1987-1988 BIENNIUM APPROPRIATION CONTROL - BY AGENCY BY PROGRAM
JUNE 30, 1987

Agy #	Prg #	Agency/ Program	Appropriation Prior Years	Biennial Appropriation 1987-1988	Appropriation 1987 Session	Appropriation Adjustments	Total Appropriation Bien. 1987-1988	Appropriation Expenditures FY 1987	Appropriation Unbudgeted for FY 1988
001		Governor							
	001	Administration	$ 1,273.50	$ 995,689.00	$ (84,508.00)	$ 51,015.00	$ 963,469.50	$ 459,835.86	$ 503,633.64
	002	Advisory & Investigation		26,528.00	(1,273.00)		25,255.00	11,885.00	13,370.00
	003	Uniform Laws Commission		15,517.00	(155.00)		15,362.00	7,758.00	7,604.00
	004	Intergovernmental Cooperation		169,618.00	(1,696.00)		167,922.00	82,750.00	85,172.00
	006	Special Contingency		2,400,000.00	(366,055.00)		2,033,945.00	526,358.51	1,507,586.49
	007	Emergency Contingency	389,155.39				389,155.39	307,754.05	81,401.34
	008	Governor's Discretionary Ctg.			103,950.00		103,950.00	9,360.00	94,590.00
	009	Agency Funding Ctg.			1,000,000.00		1,000,000.00	10,570.00	989,430.00
	010	Veteran's Affair Committee	500.00	5,775.00	(38.00)		6,237.00	1,119.17	5,117.83
	011	Planning Coordinator	52,380.93	1,276,304.00	(225,613.00)		1,103,071.93	390,647.85	712,424.08
	013	Funding Study			200,000.00		200,000.00	33,904.29	166,095.71
	014	Energy Conservation	9,731.09	30,738.00	(307.00)	(13,521.76)	26,640.33	26,640.33	
	015	Major Disaster Relief	95,073.51				95,073.51	95,073.51	
	016	Litigation Cost Contingency	29,002.79				29,002.79	9,706.44	19,296.35
	017	Centennial Commission	47,936.09	195,575.00	61,454.00		304,965.09	165,058.02	139,907.07
	019	Civil Defense State Match		589,106.00	(5,891.00)		583,215.00	418,801.70	164,413.30
	020	Budget Ctg.			1,000,000.00		1,000,000.00		1,000,000.00
	021	Wyo Vietnam Veterans Memorial		10,000.00		(10,000.00)			
	030	Citizens Task Force			35,640.00		35,640.00		35,640.00
	070	Cemetery Construction	4,309.13				4,309.13	275.09	4,034.04
	071	Bear River Recreation Area	513,314.78				513,314.78	465,044.19	48,270.59
		Agency Total	1,142,677.21	5,714,850.00	1,715,508.00	27,493.24	8,600,528.45	3,022,542.01	5,577,986.44
002		Secretary of State							
	001	Administration	23,422.00	1,778,764.00	(116,844.00)		1,685,342.00	799,562.00	885,780.00
003		State Auditor							
	001	Administration	227,479.92	3,328,497.00	(233,634.00)		3,322,342.92	1,513,431.39	1,808,911.53
	008	Oil and Gas Auditing	13,865.54	965,316.00	(109,313.00)		869,868.54	361,015.89	508,852.65
	009	Budget Reserve Account	17,000.00	5,000,000.00	(5,000,000.00)	33,758,176.06	33,775,176.06	31,641,009.23	2,134,166.83
	010	Statewide Salary Increase	6,336.86				6,336.86	4,990.44	1,346.42

003	State Auditor (Cont.)							
012	Sick and Annual Leave		250,000.00			250,000.00		250,000.00
	Agency Total	264,682.32	9,543,813.00	(5,342,947.00)	33,758,176.06	38,223,724.38	33,520,446.95	4,703,277.43
004	State Treasurer							
001	Administration	38,785.07	1,070,120.00	(50,482.00)		1,058,423.07	440,969.43	617,453.64
003	Veteran's Tax Exemption		1,200,000.00	(26,850.00)		1,173,150.00	542,093.19	631,056.81
007	Tax Refund to Elderly & Disabled		9,520,000.00	1,785,800.00		11,305,800.00	5,429,925.62	5,875,874.38
010	Homestead Exemption		10,500,000.00	(5,942,369.00)		4,557,631.00	4,557,630.73	0.27
016	Police Officer's Retirement		1,466,000.00	(14,660.00)		1,451,340.00	733,000.00	718,340.00
	Agency Total	38,785.07	23,756,120.00	(4,248,561.00)		19,546,344.07	11,703,618.97	7,842,725.10
005	Department of Education							
001	Administration	27,062.64	1,238,203.00	(39,287.00)		1,225,978.64	567,189.81	658,788.83
003	District Services	227,546.35	4,444,813.00	(315,297.00)	(56,201.00)	4,300,861.35	1,846,414.16	2,454,447.19
006	Deaf Services	11,122.05	1,451,944.00	(89,548.00)	(15,708.00)	1,357,810.05	634,721.82	723,088.23
007	Blind Services	14,812.71	943,463.00	(45,240.00)	(5,398.00)	907,637.71	453,622.28	454,015.43
009	Foundation Program			47,150,000.00		47,150,000.00		47,150,000.00
	Agency Total	280,543.75	8,078,423.00	46,660,628.00	(77,307.00)	54,942,287.75	3,501,948.07	51,440,339.68
006	Dept. of Admin. & Fiscal Control							
001	Administration	3,305.00	648,365.00	(45,120.00)		606,550.00	307,725.37	298,824.63
003	Budget Division		1,572,114.00	(88,961.00)	24,147.00	1,507,300.00	566,896.12	940,403.88
004	Purchasing & Property Control	796,257.00	4,594,256.00	(205,429.00)		5,185,084.00	4,266,104.98	918,979.02
005	Wyoming Surplus Property	2,532.00	425,219.00	(108,129.00)		319,622.00	128,672.30	190,949.70
006	Personnel	450,915.85	2,885,933.00	(275,864.00)		3,060,984.85	1,507,503.50	1,553,481.35
007	Data Services Division		15,000.00	(150.00)		14,850.00	14,850.00	
009	Research and Statistics	32,542.41	588,673.00	(40,015.00)		581,200.41	225,051.24	356,149.17
016	Insurance	81,343.04	5,040,000.00	(50,400.00)		5,070,943.04	4,011,838.52	1,059,104.52
070	Property Repair and Maintenance	598,291.99	350,000.00	(103,500.00)	(66,743.33)	778,048.66	221,520.91	556,527.75
071	Capital Outlay	3,570,177.24	406,900.00		(307,054.03)	3,670,023.21	2,975,744.29	694,278.92
075	Construction and Remodeling	2,750.00	386,023.00	(39,627.00)		349,146.00	164,513.42	184,632.58
080	Central Services Supervision		284,959.00	(17,134.00)		267,825.00	136,183.08	131,641.92
083	Central Mail	7,653.66	838,785.00	(64,330.00)		782,108.66	392,835.85	389,272.81
085	Telecommunication Leasing	101,387.12	5,728,063.00	(608,015.00)		5,221,435.12	2,351,495.94	2,869,939.18
086	Buildings and Grounds	8,816.58	7,237,506.00	(671,734.00)		6,574,588.58	3,326,743.24	3,247,845.34
087	Security	652.91	825,413.00	(52,999.00)		773,066.91	359,476.55	413,590.36
088	Office Machine Repair	453.48	636,819.00	(30,215.00)		607,057.48	258,130.46	348,927.02
089	Capital Building Comm		481,200.00	(231,200.00)		250,000.00		250,000.00
	Agency Total	5,657,078.28	32,945,228.00	(2,632,822.00)	(349,650.36)	35,619,833.92	21,215,285.77	14,404,548.15

STATE OF WYOMING
GENERAL FUND APPROPRIATION CONTROL
1987-1988 BIENNIUM APPROPRIATION CONTROL - BY AGENCY BY PROGRAM
JUNE 30, 1987

Agy #	Prg #	Agency/ Program	Appropriation Prior Years	Biennial Appropriation 1987-1988	Appropriation 1987 Session	Appropriation Adjustments	Total Appropriation Bien. 1987-1988	Appropriation Expenditures FY 1987	Appropriation Unbudgeted for FY 1988
007		Adjutant General							
	001	Administration	1,929.84	2,976,730.00	(170,923.00)		2,807,736.84	1,259,881.62	1,547,855.22
	002	Air Guard	981.07	266,086.00	(24,860.00)		242,207.07	114,178.97	126,028.10
	004	Army Guard	3,259.50	197,125.00	(28,038.00)		172,346.50	67,494.54	104,851.96
	005	Tuition Benefits		118,450.00	(1,185.00)		117,265.00	65,717.79	51,547.21
	070	Capital Outlay	275,868.85	823,000.00	(631,500.00)	(90,129.24)	377,239.61	116,268.89	260,970.72
		Agency Total	282,039.26	4,381,391.00	(856,506.00)	(90,129.24)	3,716,795.02	1,623,541.81	2,093,253.21
008		Statewide Public Defenders							
	001	Administration		2,948,960.00	(146,028.00)		2,802,932.00	1,452,654.82	1,350,277.18
009		Aeronautics Commission							
	001	Administration	3,091.00	822,760.00	(40,099.00)	5,885.58	791,637.58	381,936.80	409,700.78
	002	Search and Rescue	222.55	22,750.00	(1,479.00)		21,493.55	5,942.22	15,551.33
	004	Air Search Training	824.16	20,000.00	(10,100.00)		10,724.16	7,439.62	3,284.54
	070	Airport Improvements	1,625,043.26	5,000,000.00	(1,050,000.00)		5,575,043.26	2,350,344.84	3,224,698.42
		Agency Total	1,629,180.97	5,865,510.00	(1,101,678.00)	5,885.58	6,398,898.55	2,745,663.48	3,653,235.07
010		Department of Agriculture							
	001	Administration	28,159.24	1,265,464.00	(142,445.00)		1,151,178.24	543,865.43	607,312.81
	006	Ag. Planning and Development	10,842.00	337,544.00	3,237.00		351,623.00	174,704.34	176,918.66
	008	State Fair	1,188.50	2,049,196.00	(206,855.00)	(64,266.00)	1,779,263.50	914,031.85	865,231.65
	010	Conservation Commission		75,249.00	76,678.00		151,927.00	51,881.48	100,045.52
	011	Conservation Districts		250,700.00	54,913.00		305,613.00	125,350.00	180,263.00
	015	Rodent and Predator Control	68,363.92	421,565.00	(14,791.00)		475,137.92	252,295.05	222,842.87
	017	Grasshopper Control	3,994.78	1,808,685.00	(44,382.00)		1,768,297.78	1,341,847.33	426,450.45
	019	Consumer Compliance	152,002.48	4,125,115.00	(313,811.00)		3,963,306.48	2,025,487.49	1,937,818.99
	020	Leafy Spurge	36,083.31	500,000.00	(55,000.00)		481,083.31	184,407.66	296,675.65
	070	Capital Outlay - State Fair	7,464.82			(5,696.83)	1,767.99	1,767.99	
	071	Capital Outlay - State Fair	17,230.19			(12,230.98)	4,999.21	4,999.21	
	073	Capital Outlay - State Fair	17,998.71			(14,781.46)	3,217.25	2,862.95	354.30
	074	Capital Outlay - State Fair	280,777.57			(69,350.94)	211,426.63	165,668.51	45,758.12

010	Dept. of Agriculture (Cont.)							
075	Capital Outlay - Road Paving	5,237.44				5,237.44	5,236.00	1.44
077	Capital Outlay - Combs Land	28,180.00			(28,080.00)	100.00	100.00	
078	Standards of Marketing			272,960.00		272,960.00		272,960.00
079	Capital Outlay - Laboratory	94,458.66	1,058,000.00	(638,000.00)		514,458.66	220,076.87	294,381.79
	Agency Total	751,981.62	11,891,518.00	(1,007,496.00)	(194,406.21)	11,441,597.41	6,014,582.16	5,427,015.25
011	Dept. of Revenue & Taxation							
001	Administration	22,459.67	2,041,845.00	(140,633.00)		1,923,671.67	960,013.16	963,658.51
002	Revenue	338,108.68	21,379,830.00	(1,448,223.00)		20,269,715.68	10,617,089.26	9,652,626.42
003	Ad Valorem	91,207.78	4,528,733.00	173,759.00		4,793,699.78	2,432,962.41	2,360,737.37
070	Capital Outlay	5,925.00				5,925.00		5,925.00
	Agency Total	457,701.13	27,950,408.00	(1,415,097.00)		26,993,012.13	14,010,064.83	12,982,947.30
013	Archives, Museums & Historical							
001	Administration		400,711.00	(35,134.00)		365,577.00	175,553.79	190,023.21
002	Photographic - Graphic	99.95	138,810.00	(9,414.00)	13,765.00	143,260.95	72,547.84	70,713.11
003	Historical Research & Pub.	12,146.63	484,324.00	(43,595.00)	(63,456.00)	389,419.63	224,101.84	165,317.79
004	Archives - Records Management	64,784.75	1,250,266.00	(83,754.00)		1,231,296.75	613,510.35	617,786.40
005	Museums	2,434.06	1,712,247.00	(124,102.00)	63,456.00	1,654,035.06	827,371.16	826,663.90
006	Art Gallary	15,771.37	164,353.00	(22,583.00)		157,541.37	78,056.74	79,484.63
008	Historic Preservation	18,912.46	463,765.00	(62,144.00)	(11,168.00)	409,365.46	203,136.35	206,229.11
070	Capital Outlay	68,787.67				68,787.67	30,111.89	38,675.78
071	Capital Outlay - Museums	837.00				837.00	837.00	
072	Cap. Out. - Art in Public Places	748.66				748.66		748.66
073	Cap. Out. - Fort Bridger	1,930.35	62,000.00	(23,000.00)		40,930.35	1,936.97	38,993.38
074	Cap. Out. - Stainglass Repair		17,300.00	(17,300.00)				
075	Cap. Out. - Territorial Prison		465,000.00	(465,000.00)				
077	Capital Outlay	4,412.10				4,412.10		4,412.10
078	Cap. Out. - Ft Fetterman	2,377.00	20,400.00	(20,400.00)		2,377.00	2,377.00	
	Agency Total	193,242.00	5,179,176.00	(906,426.00)	2,597.00	4,468,589.00	2,229,540.93	2,239,048.07
014	Council on the Arts							
001	Administration		288,746.00	(47,157.00)		241,589.00	120,637.10	120,951.90
002	Folk Art & Community Services		44,994.00	(75.00)		44,919.00		44,919.00
003	Artist in Residence		50,000.00	(500.00)		49,500.00	25,000.00	24,500.00
004	Literature Program	1,358.95	38,606.00	(1,950.00)		38,014.95	20,661.95	17,353.00
	Agency Total	1,358.95	422,346.00	(49,682.00)		374,022.95	166,299.05	207,723.90

STATE OF WYOMING
GENERAL FUND APPROPRIATION CONTROL
1987-1988 BIENNIUM APPROPRIATION CONTROL - BY AGENCY BY PROGRAM
JUNE 30, 1987

Agy #	Prg #	Agency/ Program	Appropriation Prior Years	Biennial Appropriation 1987-1988	Appropriation 1987 Session	Appropriation Adjustments	Total Appropriation Bien. 1987-1988	Appropriation Expenditures FY 1987	Appropriation Unbudgeted for FY 1988
015		Attorney General							
	001	Administration	230,402.79	4,189,534.00	(290,571.00)	(144,940.00)	3,984,425.79	1,980,319.65	2,004,106.14
	003	Criminal Investigation	112,680.06	6,190,776.00	(672,844.00)		5,630,612.06	2,659,124.77	2,971,487.29
	005	Law Academy	35,176.25	2,129,324.00	(156,644.00)		2,007,856.25	971,073.20	1,036,783.05
	006	Post Comm.	1,079.50	190,655.00	(9,305.00)		182,429.50	78,379.67	104,049.83
	009	Crime Victims Compensation Act		152,270.00	(1,523.00)	12,889.10	163,636.10	70,326.75	93,309.35
	070	Capital Outlay	449,676.06			(85,966.70)	363,709.36	363,709.36	
		Agency Total	829,014.66	12,852,559.00	(1,130,887.00)	(218,017.60)	12,332,669.06	6,122,933.40	6,209,735.66
020		Dept. of Environmental Quality							
	001	Administration	1,461.20	842,320.00	(53,559.00)		790,222.20	400,927.82	389,394.38
	002	Air Quality	16,041.46	1,273,130.00	(148,592.00)		1,140,579.46	505,316.55	635,262.91
	003	Water Quality	190,320.99	2,487,692.00	(381,417.00)	(14,635.00)	2,281,960.99	1,018,595.61	1,263,365.38
	004	Land Quality	145,728.46	2,075,664.00	(201,296.00)	14,635.00	2,034,731.46	876,692.66	1,158,038.80
	006	Solid Waste	10,534.83	564,333.00	(40,984.00)		533,883.83	249,965.55	283,918.28
	007	Abandoned Drill Holes	13,389.00	427,134.00	(23,310.00)		417,213.00	152,699.32	264,513.68
	008	Uranium Mill Tailings	92,047.00				92,047.00	4,615.58	87,431.42
	066	Hazardous Work Study	25,193.85				25,193.85	9,065.55	16,128.30
	070	Capital Outlay		36,000.00			36,000.00		36,000.00
		Agency Total	494,716.79	7,706,273.00	(849,158.00)		7,351,831.79	3,217,778.64	4,134,053.15
021		Bicentennial Commission							
	001	WY Bicentennial Commission		50,000.00			50,000.00	24,166.03	25,833.97
022		Industrial Siting Administration							
	001	Administration	15,000.00	708,734.00	(45,625.00)		678,109.00	271,518.16	406,590.84
023		Public Service Commission							
	001	Administration	8,614.45				8,614.45		8,614.45
	003	Motor Carrier Rate & Tariff		960,316.00	(155,144.00)		805,172.00	342,067.65	463,104.35
		Agency Total	8,614.45	960,316.00	(155,144.00)		813,786.45	342,067.65	471,718.80

029	Water Development Commission							
001	Administration	13,500.00	1,149,881.00	(1,149,881.00)	233,894.00	247,394.00	15,924.86	231,469.14
031	Board of Mines							
001	Administration	4,530.00	599,209.00	(33,871.00)		569,868.00	250,043.32	319,824.68
032	Wyo. Emergency Management Agency							
001	Administration		243,516.00	(12,901.00)		230,615.00	102,872.24	127,742.76
002	Population Protection Plan		66,970.00	(670.00)		66,300.00	30,975.46	35,324.54
004	Flood Insurance		26,700.00	(1,065.00)		25,635.00	10,100.05	15,534.95
006	Flood Insurance			10,411.00		10,411.00		10,411.00
011	Public Assistance		31,500.00	(31,500.00)				
	Agency Total		368,686.00	(35,725.00)		332,961.00	143,947.75	189,013.25
037	State Engineer							
001	Administration	66,515.00	2,462,915.00	(155,001.00)		2,374,429.00	1,117,286.26	1,257,142.74
002	Board of Control	53,910.20	1,076,514.00	(162,730.00)		967,694.20	410,676.45	557,017.75
003	Hydrographer - Commissioner	51,103.52	1,261,321.00	(92,407.00)		1,220,017.52	578,066.38	641,951.14
004	Interstate Streams	3,365.00	409,462.00	(22,144.00)		390,683.00	174,699.40	215,983.60
005	USGS Cooperative	238,446.41	609,697.00	(38,887.00)		809,256.41	372,922.40	436,334.01
007	Water Rights Information	9,200.00	397,139.00	(25,121.00)		381,218.00	163,852.90	217,365.10
009	Flood Control		60,000.00	(1,788.00)		58,212.00		58,212.00
010	Safety of Dams	1,875.00	187,038.00	(26,737.00)		162,176.00	61,743.02	100,432.98
	Agency Total	424,415.13	6,464,086.00	(524,815.00)		6,363,686.13	2,879,246.81	3,484,439.32
039	State Examiner							
001	Administration		305,734.00	(16,935.00)		288,799.00	141,699.16	147,099.84
002	Bank Exams	2,650.00	1,203,852.00	(38,453.00)	55,060.00	1,223,109.00	499,155.07	723,953.93
003	Public Fund Exams	11,275.00	1,214,806.00	(158,240.00)		1,067,841.00	537,499.24	530,341.76
004	UCCC Administration	8,535.00	327,688.00	(16,213.00)		320,010.00	134,492.20	185,517.80
005	Collection Agency	5,025.00	33,916.00	(339.00)		38,602.00	13,009.70	25,592.30
	Agency Total	27,485.00	3,085,996.00	(230,180.00)	55,060.00	2,938,361.00	1,325,855.37	1,612,505.63
041	Fire Prevention & Electrical Sf.							
001	Administration	11,544.45	319,925.00	(16,589.00)	11,684.00	326,564.45	145,085.79	181,478.66
002	Fire Prevention	43,707.00	1,526,024.00	(193,022.00)		1,376,709.00	678,694.72	698,014.28
003	Electrical Safety	36,115.65	798,130.00	(75,006.00)		759,239.65	340,277.28	418,962.37
	Agency Total	91,367.10	2,644,079.00	(284,617.00)	11,684.00	2,462,513.10	1,164,057.79	1,298,455.31

STATE OF WYOMING
GENERAL FUND APPROPRIATION CONTROL
1987-1988 BIENNIUM APPROPRIATION CONTROL - BY AGENCY BY PROGRAM
JUNE 30, 1987

Agy #	Prg #	Agency/ Program	Appropriation Prior Years	Biennial Appropriation 1987-1988	Appropriation 1987 Session	Appropriation Adjustments	Total Appropriation Bien. 1987-1988	Appropriation Expenditures FY 1987	Appropriation Unbudgeted for FY 1988
042		Geological Survey							
	001	Administration	10,828.00	1,232,101.00	(71,544.00)		1,171,385.00	591,322.57	580,062.43
	002	Publications	4,550.15	249,695.00	(5,972.00)		248,273.15	124,886.70	123,386.45
		Agency Total	15,378.15	1,481,796.00	(77,516.00)		1,419,658.15	716,209.27	703,448.88
044		Insurance Department							
	001	Administration	11,699.95	1,021,439.00	(57,742.00)		975,396.95	454,994.80	520,402.15
	002	Examinations	19,081.38	765,041.00	(55,936.00)		728,186.38	310,142.57	418,043.81
		Agency Total	30,781.33	1,786,480.00	(113,678.00)		1,703,583.33	765,137.37	938,445.96
045		Highway Department							
	001	Highway Patrol	81,797.59	2,002,148.00	(160,169.00)		1,923,776.59	805,305.07	1,118,471.52
	004	State Radio Network	57,264.80	734,960.00	(56,744.00)		735,480.80	335,618.46	399,862.34
	005	Nugget Canyon Wildlife		187,500.00			187,500.00		187,500.00
		Agency Total	139,062.39	2,924,608.00	(216,913.00)		2,846,757.39	1,140,923.53	1,705,833.86
046		Division of Manpower Planning							
	001	Administration		150,000.00	(1,500.00)		148,500.00	65,664.00	82,836.00
047		Department of Labor & Statistics							
	001	Administration	1,354.19	181,601.00	(10,346.00)		172,609.19	83,793.31	88,815.88
	002	Labor Standards	1,136.96	425,129.00	(26,993.00)		399,272.96	196,186.70	203,086.26
	003	Research and Statistics	11,450.35	327,799.00	(21,125.00)	(8,000.00)	310,124.35	141,820.23	168,304.12
	004	WFEC	487.61	216,307.00	(16,714.00)		200,080.61	89,157.10	110,923.51
	005	WCW	1,451.41	129,256.00	(5,481.00)		125,226.41	60,432.57	64,793.84
		Agency Total	15,880.52	1,280,092.00	(80,659.00)	(8,000.00)	1,207,313.52	571,389.91	635,923.61
051		Livestock Board							
	001	Administration	495.00	462,632.00	(28,810.00)		434,317.00	204,740.41	229,576.59
	002	Livestock Disease Control	616.00	452,105.00	(20,530.00)		432,191.00	213,622.10	218,568.90
	005	Brand Recording		338,315.00	(19,475.00)		318,840.00	126,952.10	191,887.90
	007	Brand Inspection		1,390,200.00	(58,027.00)		1,332,173.00	618,737.54	713,435.46
		Agency Total	1,111.00	2,643,252.00	(126,842.00)		2,517,521.00	1,164,052.15	1,353,468.85

053	Economic Planning & Development							
001	Administration	261,631.26	3,988,363.00	(624,203.00)	(326,979.00)	3,298,812.26	1,435,023.18	1,863,789.08
014	Energy Conservation				13,521.76	13,521.76		13,521.76
	Agency Total	261,631.26	3,988,363.00	(624,203.00)	(313,457.24)	3,312,334.02	1,435,023.18	1,877,310.84
054	Board of Nursing							
002	School Accreditation	750.01	138,182.00	(13,390.00)		125,542.01	41,494.62	84,047.39
057	Community College Commission							
001	Administration	16,188.02	1,477,249.00	969,866.00		2,463,303.02	1,213,454.49	1,249,848.53
002	Grants and Aid Payments		72,907,049.00	(6,920,688.00)		65,986,361.00	32,752,441.00	33,233,920.00
003	State Aid Incentives			110,915.00		110,915.00		110,915.00
	Agency Total	16,188.02	74,384,298.00	(5,839,907.00)		68,560,579.02	33,965,895.49	34,594,683.53
059	Board of Pharmacy							
001	Administration		144,624.00	(6,149.00)		138,475.00	66,349.69	72,125.31
060	Public Lands							
001	Administration	81,821.43	4,288,056.00	(214,375.00)		4,155,502.43	1,846,846.61	2,308,655.82
002	Forestry	469,521.44	2,901,436.00	(114,094.00)		3,256,863.44	1,363,533.68	1,893,329.76
	Agency Total	551,342.87	7,189,492.00	(328,469.00)		7,412,365.87	3,210,380.29	4,201,985.58
063	Governor's Residence							
001	Governor's Residence	1,095.00	322,207.00	7,500.00		330,802.00	120,135.24	210,666.76
065	State Library							
001	Administration	13,062.61	555,513.00	(40,112.00)		528,463.61	271,266.89	257,196.72
002	Information Services		742,693.00	(45,356.00)		697,337.00	334,826.85	362,510.15
004	Bibliographic Services	610.59	330,791.00	(26,673.00)		304,728.59	137,242.55	167,486.04
009	State Circulation	189,428.25	772,763.00	(62,658.00)		899,533.25	158,390.39	741,142.86
011	Geneology		20,000.00	(200.00)		19,800.00	10,000.00	9,800.00
070	Capital Outlay - Planning	409,251.86			(403,141.86)	6,110.00	6,110.00	
071	Capital Outlay		7,500,000.00	(7,500,000.00)				
	Agency Total	612,353.31	9,921,760.00	(7,674,999.00)	(403,141.86)	2,455,972.45	917,836.68	1,538,135.77
066	Travel Commission							
001	Administration	572,107.58	6,465,247.00	334,143.00		7,371,497.58	3,439,482.24	3,932,015.34
002	Film Promotion		383,625.00	(8,902.00)		374,723.00	161,518.18	213,204.82
003	Tourist Center			50,000.00		50,000.00	12,823.05	37,176.95
070	Capital Outlay		575,000.00	(575,000.00)				
	Agency Total	572,107.58	7,423,872.00	(199,759.00)		7,796,220.58	3,613,823.47	4,182,397.11

STATE OF WYOMING
GENERAL FUND APPROPRIATION CONTROL
1987-1988 BIENNIUM APPROPRIATION CONTROL - BY AGENCY BY PROGRAM
JUNE 30, 1987

Agy #	Prg #	Agency/ Program	Appropriation Prior Years	Biennial Appropriation 1987-1988	Appropriation 1987 Session	Appropriation Adjustments	Total Appropriation Bien. 1987-1988	Appropriation Expenditures FY 1987	Appropriation Unbudgeted for FY 1988
067		University of Wyoming							
	001	General Administration	30,642.25				30,642.25	26,638.90	4,003.35
	002	Instruction & Research	1,920,905.99	106,736,798.00	(7,814,249.00)	(485,191.00)	100,358,263.99	48,055,425.64	52,302,838.35
	004	Extention and Public Service	193,102.48	10,062,067.00	(941,992.00)		9,313,177.48	4,610,931.25	4,702,246.23
	006	Athletics	172,088.81	6,564,636.00	(466,190.00)	25,000.00	6,295,534.81	3,054,148.14	3,241,386.67
	007	Maintenance Operation & Repair	122,651.19	6,165,011.00	3,780,266.00	90,000.00	10,157,928.19	5,025,870.47	5,132,057.72
	008	General Services	343,996.38	10,566,949.00	(540,620.00)	449,401.00	10,819,726.38	5,196,075.95	5,623,650.43
	009	State Services & Aid	96,493.66	7,041,883.00	(601,692.00)		6,536,684.66	3,023,390.38	3,513,294.28
	010	State Computer Network							
	013	Human Medicine	187,966.87	14,801,304.00	(2,219,169.00)	(90,000.00)	12,680,101.87	5,944,960.09	6,735,141.78
	017	Wyoming Water Res. Center	33,363.27	1,443,043.00	(89,861.00)		1,386,545.27	693,751.16	692,794.11
	070	Capital Outlay	3,023,436.86			(126,114.15)	2,897,322.71	1,647,893.53	1,249,429.18
	071	Capital Outlay		1,024,473.00	(1,024,473.00)				
		Agency Total	6,124,647.76	164,406,164.00	(9,917,980.00)	(136,904.15)	160,475,927.61	77,279,085.51	83,196,842.10
069		West. Intr. Comm. for Higher Ed.							
	020	Administration		118,472.00	(1,185.00)		117,287.00	56,953.08	60,333.92
	021	Operations		4,356,708.00	(325,000.00)		4,031,708.00	1,680,305.53	2,351,402.47
		Agency Total		4,475,180.00	(326,185.00)		4,148,995.00	1,737,258.61	2,411,736.39
070		Workers' Compensation Division							
	001	Administration	245,174.72	4,012,714.00	61,191.00		4,319,079.72	1,863,820.30	2,455,259.42
	003	Industrial Accident Premiums			207,900.00		207,900.00		207,900.00
		Agency Total	245,174.72	4,012,714.00	269,091.00		4,526,979.72	1,863,820.30	2,663,159.42
071		Dept. of Health & Social Serv's.							
	001	Administration	7,680.16	1,599,656.00	(218,795.00)		1,388,541.16	627,277.38	761,263.78
	002	Gov. Comm. for Emp. Handicapped	513.02	198,521.00	(88,174.00)		110,860.02	89,912.42	20,947.60
	010	Health Services	112,296.59	2,218,872.00	(285,218.00)		2,045,950.59	866,143.00	1,179,807.59
	020	Disease Control	58,413.30	3,984,493.00	(571,141.00)		3,471,765.30	1,678,745.62	1,793,019.68
	030	Medical Assistance	1,416,517.84	33,869,624.00	(4,033,738.00)		31,252,403.84	19,523,346.20	11,729,057.64
	035	Dental Health	2,439.45	1,513,358.00	(161,404.00)		1,354,393.45	686,674.07	667,719.38

071	Dept. of H & S S (Cont.)							
040	Family Health	235,191.11	6,182,368.00	(330,458.00)		6,087,101.11	2,826,369.52	3,260,731.59
045	Nursing Services	17,162.28	3,581,871.00	(272,620.00)		3,326,413.28	1,648,876.70	1,677,536.58
050	Family Support Services	973,502.71	52,199,250.00	(733,743.00)	(36,638.00)	52,402,371.71	26,060,098.20	26,342,273.51
060	Vocational Rehabilitation	602,084.61	3,957,881.00	(283,040.00)		4,276,925.61	1,654,038.85	2,622,886.76
080	Community Programs	699,496.89	31,157,170.00	(1,863,467.00)	27,530.00	30,020,729.89	15,082,484.04	14,938,245.85
090	Aging	45,494.86	1,586,894.00	(23,941.00)		1,608,447.86	801,771.20	806,676.66
091	Short Bowel Syndrome		200,000.00			200,000.00		200,000.00
	Agency Total	4,170,792.82	142,249,958.00	(8,865,739.00)	(9,108.00)	137,545,903.82	71,545,737.20	66,000,166.62
072	Retirement System Board							
001	Administration	25,825.26	2,211,592.00	(120,586.00)		2,116,831.26	959,329.95	1,157,501.31
002	Retiree's Pre 1953		12,591.00	(126.00)		12,465.00	4,647.07	7,817.93
003	Retiree's Pre 1975		4,872,476.00	(48,725.00)		4,823,751.00	2,265,092.22	2,558,658.78
004	Paid Firemen's Pension	3,097.58	7,423,737.00	(78,360.00)		7,348,474.58	3,672,500.42	3,675,974.16
006	Highway Patrol		4,250.00	(43.00)		4,207.00	2,125.00	2,082.00
	Agency Total	28,922.84	14,524,646.00	(247,840.00)		14,305,728.84	6,903,694.66	7,402,034.18
074	. Recreation Commission							
001	Administration	3,819.50	1,368,492.00	(109,064.00)		1,263,247.50	683,284.13	579,963.37
002	State Parks	217,407.40	6,225,221.00	(786,819.00)		5,655,809.40	2,622,944.83	3,032,864.57
003	Historic Preservation							
006	Grant in Aid							
021	Archeology	3,350.20	201,487.00	(11,812.00)		193,025.20	87,161.95	105,863.25
031	Snowmobile		263,511.00	(52,514.00)		210,997.00	96,484.48	114,512.52
070	Capital Outlay	957,820.16	2,632,822.00	(2,563,082.00)	(71,394.54)	956,165.62	294,968.29	661,197.33
	Agency Total	1,182,397.26	10,691,533.00	(3,523,291.00)	(71,394.54)	8,279,244.72	3,784,843.68	4,494,401.04
076	Occupational Health & Safety							
001	Administration		704,349.00	(45,896.00)		658,453.00	310,431.05	348,021.95
002	Consultation		25,745.00	(1,272.00)		24,473.00	10,958.05	13,514.95
	Agency Total		730,094.00	(47,168.00)		682,926.00	321,389.10	361,536.90
080	Board of Charities & Reform							
001	Administration	6,059.27	880,529.00	(49,835.00)	(35,180.00)	801,573.27	368,957.04	432,616.23
002	County Jail Housing		151,200.00	962,451.00		1,113,651.00	172,634.95	941,016.05
003	Adult Community Corrections	129,215.16	870,900.00	(8,709.00)		991,406.16	485,610.23	505,795.93
004	Emergency Medical	389.41	375,950.00	(14,600.00)		361,739.41	150,793.69	210,945.72
070	Institution's Art	2,968.75				2,968.75	2,968.75	
	Agency Total	138,632.59	2,278,579.00	889,307.00	(35,180.00)	3,271,338.59	1,180,964.66	2,090,373.93

STATE OF WYOMING
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081		Dept. of Probation & Parole							
	001	Administration	8,827.25	1,206,960.00	(95,648.00)		1,120,139.25	546,874.31	573,264.94
	002	Field Services		3,226,252.00	(219,068.00)		3,007,184.00	1,448,801.11	1,558,382.89
	003	Board of Parols		174,554.00	(12,259.00)		162,295.00	78,620.53	83,674.47
		Agency Total	8,827.25	4,607,766.00	(326,975.00)		4,289,618.25	2,074,295.95	2,215,322.30
088		Women's Center							
	001	Administration	26,451.27	426,913.00	(29,990.00)		423,374.27	202,314.45	221,059.82
	002	Supportive Services	30,302.92	2,707,790.00	(323,458.00)		2,414,634.92	1,049,256.96	1,365,377.96
	070	Capital Outlay	312,692.76				312,692.76	182,183.85	130,508.91
		Agency Total	369,446.95	3,134,703.00	(353,448.00)		3,150,701.95	1,433,755.26	1,716,946.69
089		Honor Farm							
	001	Administration		1,836,713.00	(201,485.00)		1,635,228.00	744,456.46	890,771.54
	002	Farm Account		283,576.00	(16,195.00)		267,381.00	129,559.73	137,821.27
	003	Education / Vocation	7,532.68	252,867.00	(15,386.00)		245,013.68	116,260.16	128,753.52
	071	Capital Outlay	5,542.46				5,542.46	5,542.46	
	072	Capital Outlay	427.88				427.88	427.88	
	073	Capital Outlay	84,832.74				84,832.74	49,681.68	35,151.06
	074	Capital Outlay	220.44				220.44	220.44	
	076	Capital Outlay		39,624.00	(39,624.00)				
		Agency Total	98,556.20	2,412,780.00	(272,690.00)		2,238,646.20	1,046,148.81	1,192,497.39
090		Wyo. Youth Treatment Center							
	001	Administration		308,824.00	(18,239.00)		290,585.00	151,319.20	139,265.80
	002	Supportive Services	40,719.65	2,371,548.00	(146,129.00)		2,266,138.65	1,063,923.79	1,202,214.86
	004	Rehabilitative Services	8,941.49	470,117.00	(28,450.00)		450,608.49	204,423.78	246,184.71
	071	Capital Outlay - Fire Code	13,707.44				13,707.44		13,707.44
	072	Capital Outlay - Safety Code	97,614.10				97,614.10	8,600.94	89,013.16
	073	Capital Outlay		50,000.00	(50,000.00)				
		Agency Total	160,982.68	3,200,489.00	(242,818.00)		3,118,653.68	1,428,267.71	1,690,385.97

091	Girls' School							
001	Administration	18.00	302,409.00	(25,247.00)		277,180.00	139,772.63	137,407.37
002	Supportive Services	18,288.36	2,176,024.00	(194,473.00)		1,999,839.36	962,911.30	1,036,928.06
004	Education - Rehabilitation		1,116,185.00	(55,111.00)		1,061,074.00	513,641.13	547,432.87
071	Capital Outlay		101,000.00			101,000.00	17,500.23	83,499.77
072	Capital Outlay	49,417.98				49,417.98	16,726.63	32,691.35
075	Capital Outlay	1,061.11				1,061.11	1,061.11	
076	Capital Outlay	8,119.44				8,119.44	8,119.44	
	Agency Total	76,904.89	3,695,618.00	(274,831.00)		3,497,691.89	1,659,732.47	1,837,959.42
092	Hot Springs State Park							
071	C/O - Terrace Study	692.99				692.99		692.99
073	C/O - Bridge	837,333.03			(738,475.11)	98,857.92	98,857.92	
	Agency Total	838,026.02			(738,475.11)	99,550.91	98,857.92	692.99
093	Boys' School							
001	Administration		421,253.00	(33,915.00)		387,338.00	199,250.71	188,087.29
002	Supportive Services		2,463,143.00	(144,700.00)		2,318,443.00	1,130,756.09	1,187,686.91
003	Health Services		118,145.00	(1,181.00)		116,964.00	51,735.70	65,228.30
004	Rehabilitative Services		1,413,998.00	(80,279.00)		1,333,719.00	611,379.60	722,339.40
070	Capital Outlay		2,850,000.00	(2,850,000.00)				
083	Capital Outlay	30,399.20				30,399.20	4,322.39	26,076.81
084	Capital Outlay	5,189.41				5,189.41	5,189.41	
	Agency Total	35,588.61	7,266,539.00	(3,110,075.00)		4,192,052.61	2,002,633.90	2,189,418.71
094	Pioneer Home							
001	Administration	46.95	292,840.00	(13,970.00)		278,916.95	140,289.13	138,627.82
002	Supportive Services	12,925.22	1,873,843.00	(163,565.00)		1,723,203.22	800,717.90	922,485.32
003	Health Services	3,919.51	802,975.00	(57,257.00)		749,637.51	341,938.76	407,698.75
071	C/O - Generator	68,597.75				68,597.75	66,117.88	2,479.87
072	C/O - Fire & Health Code	70,273.01				70,273.01	679.53	69,593.48
073	C/O - Concrete Apron	27,000.00				27,000.00	19,600.00	7,400.00
074	C/O - Roof	119,433.93				119,433.93	109,831.21	9,602.72
076	Capital Outlay		143,700.00	(143,700.00)				
	Agency Total	302,196.37	3,113,358.00	(378,492.00)		3,037,062.37	1,479,174.41	1,557,887.96
095	State Hospital							
001	Administration	22,636.71	1,321,261.00	(47,863.00)		1,296,034.71	623,944.62	672,090.09
002	Supportive Services	192,497.19	6,954,814.00	(409,237.00)		6,738,074.19	3,266,216.43	3,471,857.76
003	Health Services		12,948,588.00	(456,765.00)		12,491,823.00	5,944,805.88	6,547,017.12

STATE OF WYOMING
GENERAL FUND APPROPRIATION CONTROL
1987-1988 BIENNIUM APPROPRIATION CONTROL - BY AGENCY BY PROGRAM
JUNE 30, 1987

Agy #	Prg #	Agency/ Program	Appropriation Prior Years	Biennial Appropriation 1987-1988	Appropriation 1987 Session	Appropriation Adjustments	Total Appropriation Bien. 1987-1988	Appropriation Expenditures FY 1987	Appropriation Unbudgeted for FY 1988
095		State Hospital (Cont.)							
	004	Rehabilitative Services		3,934,986.00	(236,100.00)		3,698,886.00	1,786,940.32	1,911,945.68
	070	C/O - Fire Exits	1,165.38				1,165.38	321.00	844.38
	072	C/O - Boiler House Deaerator	22,353.92			(1,110.60)	21,243.32	21,243.32	
	073	C/O - Roads and Parking	2,245.81				2,245.81	2,185.39	60.42
	074	Fire Code Violations	1,236.65				1,236.65	1,236.65	
	078	C/O - Shop Buildings	10,522.97				10,522.97	5,670.00	4,852.97
	080	Capital Outlay		370,000.00	(370,000.00)				
		Agency Total	252,658.63	25,529,649.00	(1,519,965.00)	(1,110.60)	24,261,232.03	11,652,563.61	12,608,668.42
096		Training School							
	001	Administration	6,502.35	2,593,069.00	(201,110.00)	(16,986.00)	2,381,475.35	1,161,234.09	1,220,241.26
	002	Supportive Services	356,550.97	6,911,129.00	(491,956.00)	(9,192.00)	6,766,531.97	3,151,067.76	3,615,464.21
	003	Health Services	111,791.75	16,372,157.00	(993,041.00)		15,490,907.75	7,392,254.17	8,098,653.58
	004	Rehabilitative Services	14,330.91	4,994,109.00	(321,450.00)		4,686,989.91	2,198,060.02	2,488,929.89
	073	Capital Outlay	59,414.13			(59,414.13)			
	077	Capital Outlay	6,791.20				6,791.20	1,288.00	5,503.20
	080	Capital Outlay	354,283.77				354,283.77	34,404.52	319,879.25
	082	Mitchell Roof Repair	171,703.25				171,703.25	154,767.00	16,936.25
	083	Chapel	147,421.00				147,421.00	147,421.00	
	084	Capital Outlay		1,200,000.00	(1,200,000.00)				
	085	Capital Outlay		520,000.00	(520,000.00)				
	086	Capital Outlay		180,000.00	(180,000.00)				
		Agency Total	1,228,789.33	32,770,464.00	(3,907,557.00)	(85,592.13)	30,006,104.20	14,240,496.56	15,765,607.64
097		Veterans' Home of Wyoming							
	001	Administration	1.147.74	286,597.00	(16,764.00)		270,980.74	129,022.52	141,958.22
	002	Supportive Services	58,914.04	1,524,781.00	(158,280.00)		1,425,415.04	583,123.21	842,291.83
	003	Health - Rehabilitation Services	7,415.20	653,362.00	(63,423.00)		597,354.20	276,099.88	321,254.32
	070	Capital Outlay	54,929.23			(22,280.33)	32,648.90	32,648.90	
	072	Capital Outlay	14,311.77				14,311.77	405.52	13,906.25
	073	Capital Outlay	5,866.08			(5,665.89)	200.19	200.19	

097	Veterans' Home of Wyo. (Cont.)							
075	Capital Outlay		140,000.00			140,000.00	140,000.00	
	Agency Total	142,584.06	2,604,740.00	(238,467.00)	(27,946.22)	2,480,910.84	1,161,500.22	1,319,410.62
098	Wyoming Retirement Center							
001	Administration	2,570.14	370,349.00	(19,840.00)		353,079.14	162,716.80	190,362.34
002	Supportive Services	20,705.92	1,735,884.00	(96,032.00)		1,660,557.92	765,600.87	894,957.05
003	Health Services	21,985.30	2,084,955.00	(112,103.00)		1,994,837.30	950,880.78	1,043,956.52
004	Rehabilitative Services		123,526.00	(7,495.00)		116,031.00	53,390.69	62,640.31
070	Capital Outlay		133,196.00	(133,196.00)				
	Agency Total	45,261.36	4,447,910.00	(368,666.00)		4,124,505.36	1,932,589.14	2,191,916.22
099	State Penitentiary							
001	Administration	3,193.53	1,427,820.00	(125,125.00)		1,305,888.53	660,944.63	644,943.90
002	Supportive Services	74,766.85	14,181,722.00	(813,650.00)		13,442,838.85	6,495,727.80	6,947,111.05
003	Health Services		1,130,510.00	(55,471.00)		1,075,039.00	601,457.49	473,581.51
004	Rehabilitative Services	568.99	1,905,470.00	(110,826.00)		1,795,212.99	888,942.31	906,270.68
061	Shoe Shop	548.93				548.93	548.93	
062	Sign Shop		28,282.00	(283.00)		27,999.00	12,014.99	15,984.01
063	License Plate Shop	537,521.07	1,357,653.00	(90,728.00)		1,804,446.07	1,425,264.46	379,181.61
064	Garment Shop	34,921.78	82,860.00	(5,779.00)		112,002.78	61,062.76	50,940.02
070	Capital Outlay	990,175.66				990,175.66	285,409.03	704,766.63
073	Chapel Furniture	2,723.47			(2,204.47)	519.00	519.00	
074	Tower Max Unit							
076	Family Visitor Center	9,247.89			(7,332.24)	1,915.65	1,515.65	400.00
077	Capital Outlay		126,000.00	(126,000.00)				
	Agency Total	1,653,668.17	20,240,317.00	(1,327,862.00)	(9,536.71)	20,556,586.46	10,433,407.05	10,123,179.41
101	Supreme Court							
001	Administration	20,645.00	2,946,655.00	(1,186.00)		2,966,114.00	1,431,638.12	1,534,475.88
002	Judicial Nominating Committee		13,446.00	(598.00)		12,848.00	836.16	12,011.84
003	Judicial Legal Contin.		50,000.00	(25,250.00)		24,750.00		24,750.00
004	Law Library	12,323.00	602,872.00	(125,300.00)		489,895.00	237,817.38	252,077.62
005	County Courts	130,210.91	6,768,530.00	(224,267.00)		6,674,473.91	3,075,475.12	3,598,998.79
006	County Court Planning Committee		15,000.00	(150.00)		14,850.00	2,267.27	12,582.73
007	County Court Computers			78,000.00		78,000.00		78,000.00
	Agency Total	163,178.91	10,396,503.00	(298,751.00)		10,260,930.91	4,748,034.05	5,512,896.86
103	Judicial Supervisory Commission							
001	Administration		23,710.00	(1,024.00)		22,686.00	362.06	22,323.94

STATE OF WYOMING
GENERAL FUND APPROPRIATION CONTROL
1987-1988 BIENNIUM APPROPRIATION CONTROL - BY AGENCY BY PROGRAM
JUNE 30, 1987

Agy #	Prg #	Agency/ Program	Appropriation Prior Years	Biennial Appropriation 1987-1988	Appropriation 1987 Session	Appropriation Adjustments	Total Appropriation Bien. 1987-1988	Appropriation Expenditures FY 1987	Appropriation Unbudgeted for FY 1988
120		Judicial District 1A							
	001	Administration		337,025.00	(10,012.00)		327,013.00	152,511.91	174,501.09
	002	Water Litigation							
		Agency Total		337,025.00	(10,012.00)		327,013.00	152,511.91	174,501.09
121		Judicial District 1B							
	001	Administration	2,842.24	367,364.00	(5,220.00)		364,986.24	149,972.02	215,014.22
122		Judicial District 2A							
	001	Administration	22,016.56	324,743.00	(6,395.00)		340,364.56	148,708.38	191,656.18
123		Judicial District 2B							
	001	Administration	6,500.00	412,990.00	(14,730.00)		404,760.00	168,394.48	236,365.52
124		Judicial District 3B							
	001	Administration		339,769.00	(9,770.00)		329,999.00	147,786.47	182,212.53
125		Judicial District 3A							
	001	Administration		335,516.00	(11,182.00)		324,334.00	140,996.00	183,338.00
126		Judicial District 4							
	001	Administration	6,800.00	468,575.00	(20,822.00)		454,553.00	208,545.45	246,007.55
127		Judicial District 5A							
	001	Administration		378,268.00	(9,095.00)		369,173.00	182,436.77	186,736.23
	002	Water Litigation		254,987.00	(2,550.00)		252,437.00	83,886.25	168,550.75
		Agency Total		633,255.00	(11,645.00)		621,610.00	266,323.02	355,286.98
128		Judicial District 5B							
	001	Administration	11,500.00	368,577.00	(10,110.00)		369,967.00	173,043.05	196,923.95
129		Judicial District 6A							
	001	Administration	8,284.34	379,749.00	5,062.00		393,095.34	172,068.50	221,026.84

130	Judicial District 7A							
001	Administration		293,959.00	(9,642.00)		284,317.00	136,026.90	148,290.10
131	Judicial District 7B							
001	Administration		423,896.00	(13,208.00)		410,688.00	195,614.72	215,073.28
132	Judicial District 9A							
001	Administration	4,948.00	406,594.00	(17,856.00)		393,686.00	186,839.37	206,846.63
133	Judicial District 8A							
001	Administration		341,724.00	(9,103.00)		332,621.00	146,272.58	186,348.42
134	Judicial District 9B							
001	Administration		397,250.00	(14,892.00)		382,358.00	169,001.86	213,356.14
135	Judicial District 6B							
001	Administration	6,370.00	365,583.00	(15,406.00)		356,547.00	159,201.39	197,345.61
136	Judicial District 8B							
001	Administration		336,939.00	(12,449.00)		324,490.00	150,138.55	174,351.45
151	District Attny. - Laramie County							
001	Administration	9,071.22	974,507.00	(46,468.00)		937,110.22	435,421.97	501,688.25
157	District Attny. - Natrona County							
001	Administration		876,348.00	(51,096.00)	13,765.00	839,017.00	412,683.43	426,333.57
160	County & Prosecuting Attorneys							
001	Administration		894,000.00	25,215.00		919,215.00	457,747.92	461,467.08
201	Legislative Service Office							
001	Administration	1,267,681.83		4,236,387.00		5,504,068.83	2,797,406.64	2,706,662.19
367	U.W. - Higher Ed. Computer Net.							
001	Administration	338,166.52	708,886.00	587,165.00		1,634,217.52	867,220.47	766,997.05
467	U.W. - Development							
001	Office of Development	17,901.85	782,680.00	(37,363.00)		763,218.85	355,254.50	407,964.35
002	Centennial Fund - Matching	2,035,279.02				2,035,279.02	809,896.42	1,225,382.60
003	American Heritage Center	988,394.07	3,170,645.00			4,159,039.07	128,696.35	4,030,342.72

STATE OF WYOMING
GENERAL FUND APPROPRIATION CONTROL
1987-1988 BIENNIUM APPROPRIATION CONTROL - BY AGENCY BY PROGRAM
JUNE 30, 1987

Agy #	Prg #	Agency/ Program	Appropriation Prior Years	Biennial Appropriation 1987-1988	Appropriation 1987 Session	Appropriation Adjustments	Total Appropriation Bien. 1987-1988	Appropriation Expenditures FY 1987	Appropriation Unbudgeted for FY 1988
467		U.W. - Development (Cont.)							
	004	Art Museum		250,000.00	(250,000.00)				
		Agency Total	3,041,574.94	4,203,325.00	(287,363.00)		6,957,536.94	1,293,847.27	5,663,689.67
		Fund Total	$ 36,842,010.20	$771,829,340.00	$(19,299,304.00)	$ 31,339,197.91	$820,711,244.11	$394,701,990.71	$426,009,253.40

STATE OF WYOMING
EARMARKED REVENUE FUND
WYOMING WATER DEVELOPMENT ACCOUNTS
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE ARISING FROM CASH TRANSACTIONS
JUNE 30, 1987

	Coal Tax (02-029-002)	Oil & Gas Tax (02-029-003)
Assets		
Cash with Treasurer	$216,001,344	$ 26,498,277
Loans Receivable	3,120,474	8,563,884
Cash in Subsidiary Accounts	2,636,679	311,115
Total Assets	$221,758,497	$ 35,373,276
Liabilities, Reserves and Fund Balance:		
Liabilities:	$	$
Reserves:		
Reserved for Appropriation	113,626,298	8,226,190
Reserved for Grants	105,616,160	3,679,013
Reserved for Loans	23,713,044	1,916,854
Reserved for Buy-Backs	110,000	
Total Reserves	243,065,502	13,822,057
Fund Balance, June 30, 1987	(21,307,005)	21,551,219
Total Liabilities, Reserves and Fund Balance	$221,758,497	$ 35,373,276

STATE OF WYOMING
EARMARKED REVENUE FUND
STATEMENT OF APPROPRIATIONS AND EXPENDITURES
WYOMING WATER DEVELOPMENT ACCOUNT
(COAL TAX 02-029-002)
FOR FISCAL YEAR ENDED JUNE 30, 1987

Agency Account	Session-Chapter	Name	Loans From Fund	Terms	Grants	Appropriation	Used FY 1987	Repealed[1] FY 1987 S.L.	Unused Loans Grants and Appropriations
029-004	'81-8 (41-2-119) '84-35 (2)	Water Development Grants	$		$ 967,187	$	$ 100,775	$	$ 866,412
029-015	'84-52 (5)(a)	Deer Creek				1,530,416	208,947		1,321,469
029-018	'85-228 (4)(g)	Wind River-Blue Holes				89,287			89,287
029-025	'82-60 (5)(c)	Corn Creek				20,755			20,755
029-026	'82-60 (5)(d)	Little Snake River Project				18,301,707	959,700		17,342,007
029-029	'82-60 (5)(g)	Big Sandy				223,788			223,788
	'82-60 (5)(k)	Granger	120,000	5% 30 yrs					120,000
029-031	'82-60 (8)	Water Commission Appropriation				177,667	50,531		127,136
053-016	'82-10 (3)	Buffalo Bill Dam				45,073,000	9,293,000		35,780,000
029-042	'83-166 (3)(j)	Little Big Horn				38,770			38,770
029-032	'83-166 (3)(k) '85-228 (3)(k)	Rock Springs-Green River				4,679	137		4,542
029-036	'83-166 (4)(n)	Cody Canal (LCS)				4,549			4,549
029-039	'83-166 (4)(q) '86-113 (4)(q)	Kemmerer II				28,021		28,021	
029-040	'83-166 (5)(p)	Willwood Level II				455,025	19,091		435,934
029-058	'84-20 (2)	Town Basin Water Projects			740,909		334,512		406,397
			740,910	4% 40 yrs.			334,512		406,398
029-044	'84-52 (3)(b)	Crow Creek Ground Water Recharge				9,886	34	9,852	
029-045	'84-52 (4)(g)	Environmental and Archaelogical Assessment				95,625	6,733	88,892	
029-045	'85-228 (5)(f)	Environmental and Archaelogical Assessment				628,833	213,383		415,450
	'86-113 (5)(f)					600,000			600,000
029-034	'84-52 (4)(a)	Smith's Fork Project - Bear River Drainage				41,059	1,569	39,490	
029-017	'84-52 (5)(b)	Gooseberry				759,117	177,778		581,339
029-012	'84-52 (5)(c)	Westside				1,119,797	68,782	51,015	1,000,000
029-049	'84-52 (5)(d)	Upper Bear River-Sulphur Creek				129,411	114,000		15,411
029-050	'84-52 (5)(e)	Middle Fork Powder River Reservoir				2,487,929	49,735		2,438,194
	'84-52 (6)(b)	Little Big Horn - Attorney General				300,000	22,905		277,095
	'84-52 (41-2-901)	Little Big Horn				3,000,000			3,000,000
001-029	'84-60	Administrative Expenses				36,449		36,449	

029-015	'85-89 (5)	Deer Creek				45,000,000			45,000,000
015-004	'85-100 (1)	Big Horn Adjutication - Attorney General				416,106	53,006		363,100
037-004	'85-100 (3)	Big Horn Adjutication - Engineer Office				664,594	236,662		427,932
029-	'85-101 (4)(a)	Sulphur Creek	5,000,000	4% 50 yrs.			123,719		4,876,281
	(4)(b)				15,000,000		371,158		14,628,842
029-	'86-94 (4)(a)	Sulphur Creek	1,250,000	4% 50 yrs.					1,250,000
	(4)(b)				3,750,000				3,750,000
029-013	'85-167 (1)(b)	Encampment Project	94,915	4% 25 yrs.			85,716	9,199	
	(1)(c)				94,915		85,716	9,199	
029-052	'85-228 (7)(a)	Buffalo Municipal				35,476	9,158		26,318
029-055	'85-228 (8)(a)	Horse Creek Reservoir				157,316	155,364	1,952	
029-056	'85-228 (8)(b)	Sheridan Area Water Supply				128,331	118,825	9,506	
029-033	'85-228 (8)(c)	Tongue River				500,000	202		499,798
029-043	'85-228 (8)(d)	Middle Fork Rural Domestic				34,502	153	34,349	
029-053	'85-228 (9)(a)	Glenrock Municipal				25,564	16,201	9,363	
029-006	'85-228 (9)(b)	Rawlins Groundwater				305,937	207,784		98,153
029-038	'85-228 (9)(c)	Shell Valley Watershed				163,049	126,452		36,597
	'86-113 (9)(c)					250,000			250,000
029-051	'85-228 (9)(d)	Upper Bear/West Fork III				494,365	22,048		472,317
029-001	'86-37 (29)	General Fund Administration				703,551	27,725		675,826
	'86-91 (4)(a)	Lake Reservoir Project	550,000	4% 50 yrs.					550,000
	(4)(b)				1,650,000				1,650,000
029-053	'86-94 (4)(a)	Glenrock Water Project	625,000	4% 30 yrs			461,002		163,998
	(4)(b)				1,875,000		1,383,006		491,994
029-006	'86-95 (4)(a)	Rawlins Groundwater	3,075,000	4% 50 yrs.			259,024		2,815,976
	(4)(b)				5,125,000		431,707		4,693,293
029-006	'86-96 (4)(a)	Upper Bear/West Fork	2,500,000	4% 50 yrs.					2,500,000
	(4)(b)				7,500,000				7,500,000
	'86-99 (4)(a)	Buffalo Raw Water Supply	67,500	4% 35 yrs.			3,709		63,791
	(4)(b)				202,500		11,128		191,372
	'86-107 (4)(a)	Gooseberry Reservoir Proj.2	1,325,000	4% 50 yrs.					1,325,000
	(4)(b)				3,975,000				3,975,000
029-058	'86-113 (7)(a)	Big Horn Basin Plan Study				250,000	143,118		106,882
029-059	'86-113 (7)(c)	Stockade Beaver Creek Reserv.				50,000	21,528	28,472	
029-060	'86-113 (7)(c)	Bedford Water Supply				25,000	24,130	870	
029-061	'86-113 (8)(a)	Edgerton/Midwest				565,000	43,567		521,433
029-060	'86-113 (8)(b)	Little Goose Domestic				250,000	192,957	57,043	
029-063	'86-113 (9)(a)	Shell Valley Domestic				50,000	49,987	13	
029-037	'86-113 (9)(b)	Shoshone Municipal Pipeline				1,400,000	254,628		1,145,372
029-064	'86-113 (9)(c)	Wright Municipal Supply				375,000	276,635		98,365
	'86-113 (13)	Select Water Committee Leg.				135,000	20,500		114,500

STATE OF WYOMING
EARMARKED REVENUE FUND
STATEMENT OF APPROPRIATIONS AND EXPENDITURES
WYOMING WATER DEVELOPMENT ACCOUNT
(COAL TAX 02-029-002)
FOR FISCAL YEAR ENDED JUNE 30, 1987

Agency Account	Session-Chapter	Name	Loans From Fund	Terms	Grants	Appropriation	Used FY 1987	Repealed[1] FY 1987 S.L.	Unused Loans Grants and Appropriations
029-020	'86-114 (4)(a)	City of Cheyenne				100,000	26,021		73,979
					47,300,000		8,418,268		38,881,732
029-067	'86-120 (5)(a)	Fremont Lake	175,000	5% 30 yrs.					175,000
	(5)(b)				151,318				151,318
	Carryover Subtotal		15,523,325		88,331,829	127,234,561	25,616,928	413,685	205,059,102
	'87-112 (4)	Shell Water Supply Project	166,600	4% 30 yrs.					166,600
					499,800				499,800
	'87-113 (4)	Wright Water Project	112,500	4% 30 yrs.					112,500
					337,500				337,500
	'87-115 (5)	Yoder Ground Water			30,000				30,000
	'87-116	Shoshoni Municipal Pipe Line Project	9,187,500	4% 50 yrs.					9,187,500
					27,562,500				27,562,500
	1987 S.L. Subtotal		9,466,600		28,429,800				37,896,400
	FY 1986 Total Activity		$ 24,989,925		$116,761,629	$127,234,561	$ 25,616,928	$ 413,685	$242,955,502

STATE OF WYOMING
EARMARKED REVENUE FUND
STATEMENT OF APPROPRIATIONS AND EXPENDITURES
WYOMING WATER DEVELOPMENT ACCOUNT
(OIL AND GAS TAX 02-029-003)
FOR FISCAL YEAR ENDED JUNE 30, 1987

Agency Account	Session-Chapter	Name	Loans From Fund	Terms	Grants	Appropriation	Used FY 1987	Repealed[1] FY 1987 S.L.	Unused Loans Grants and Appropriations
029-023	'83-70	Hawk Springs	$ 953,791	6 50 yrs.[2]	$	$	$ 953,791	$	
		Canal Repair			1,056,296		1,056,296		
029-023	'83-70	Hawk Springs				45,300			45,300
040-090	'83-70	Hawk Springs Game and Fish				50,943	39,206		11,737
	'83-163	Shell Canal	95,000	6% 50 yrs.[2]					95,000
					95,000				95,000
029-014	'84-16 (2)	Iron Creek			324,971		267,520		57,451
029-014	'84-16 (2)	Shoshone Irrigation Dist.	227,479	4% 25 yrs.			187,264		40,215
029-014	'84-16 (2)	Deaver Irrigation District	97,491	4% 25 yrs.			80,256		17,235
029-005	'84-21 (2)	Buffalo Water Project	129,795	4% 25 yrs.[2]			125,706		4,089
					129,796		125,706		4,090
029-068	'84-24 (3)	Kirby Ditch Water Project	70,500	4% 25 yrs.			30,351		40,149
					70,500		30,351		40,149
029-024	'84-26 (2)	Riverton Valley Water Project			2,853,124		2,608,527		244,597
	'84-26 (2)	Riverton Irrigation District	1,426,562	4% 50 yrs.[2]			1,304,263		122,299
	'84-26 (2)	City of Riverton	1,426,562	4% 50 yrs.[2]			1,304,263		122,299
	'85-90 (3)(a)	Casper Alcova			1,263,000				1,263,000
029-046	'85-116 (3)(a)	Lovell Irrigation	396,241	4% 30 yrs.[3]			30,132		366,109
	(3)(b)				396,241		30,133		366,108
029-011	'85-117 (3)(a)	Sheridan Intake			119,402		91,018		28,384
029-020	'85-168 (1)(b)	Crystal-Granite	1,177,931	4% 50 yrs.[3]			606,075		571,856
	(1)(c)				1,177,931		606,075		571,856
029-057	'85-173 (2)	Game and Fish Habitat - Lower Clear Creek				236,670	50,000		186,670
	'85-224 (1)(a)	Hawk Springs Dam Repair			304,550		3,380		301,170
	(1)(b)	Hawk Springs Canal Repair			250,000		10,148		239,852
	(1)(c)		226,000	6% 45 yrs.[2]			9,182		216,818
029-047	'85-228 (10)(a)	Lake Hattie							
	'86-113 (10)(a)					73,329	62,457		10,872

STATE OF WYOMING
EARMARKED REVENUE FUND
STATEMENT OF APPROPRIATIONS AND EXPENDITURES
WYOMING WATER DEVELOPMENT ACCOUNT
(OIL AND GAS TAX 02-029-003)
FOR FISCAL YEAR ENDED JUNE 30, 1987

Agency Account	Session-Chapter	Name	Loans From Fund	Terms	Grants	Appropriation	Used FY 1987	Repealed[1] FY 1987 S.L.	Unused Loans Grants and Appropriations
029-054	'86-39 (1)(a)	Fontennelle Dam				5,000,000			5,000,000
	'86-97 (4)(a)	Goshen Irrigation District	150,000	4% 50 yrs.			50,715		99,285
					450,000		152,144		297,856
	'86-98 (4)(a)	Midwest Rehab Project Loan	25,000	4% 25 yrs.					25,000
					75,000				75,000
029-065	'86-113 (10)(a)	Alliance Latteral Ditch				50,000	40,883	9,117	
029-066	'86-113 (10)(b)	Kemmerer Reservoir				100,000	77,019	22,981	
	Carryover Subtotal		6,402,352		8,565,811	5,556,242	9,932,861	32,098	10,559,446
015-008	'87-110 (1)	North Platte Litigation				3,000,000	227,161		2,772,839
	'87-114 (6)	Wild Rose Water Project	31,500	4% 20 yrs.					31,500
					94,500				94,500
	'87-136 (3)	Laramie Rivers Company Water Project	165,000	4% 20 yrs.					165,000
029-070	'87-210 (4)	Boulder Irrigation District Project				42,815	42,815		
029-001	'87-231 (029)	Water Development Administration				851,884	653,112		198,772
	1987 S.L. Subtotal		196,500		94,500	3,894,699	923,088		3,262,611
	FY 1987 Total Activity		$ 6,598,852		$ 8,660,311	$ 9,450,941	$ 10,855,949	$ 32,098	$ 13,822,057

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* Ch 117 1987 S.L., Sec. 4, $15,000,000 Loan from Permanent Wyoming Mineral Trust Fund for Shoshoni Municipal Water Project is not accounted for in the Water Development Account.

[1] Chapter 52, S.L. 1984, Sec. 11 and Sec. 7 (a) Unexpended funds appropriated from the Water Development Account"....shall revert to the Water Development Account on July 1, of the year in which the final report is due to the Legislature for the project study."

[2] No principal or interest is due and payable first 5 years of term of loan. (Term of loan for purpose of repayment shall not commence until project substantially completed.) Interest shall not accrue on principal first 5 years. Principal shall be amortized over remaining years of loan.

[3] Principal and interest shall be due and payable immediately upon completion of project.

PROPRIETARY FUNDS

Funds included:

Intragovernmental Fund - To account for operations that provide goods or services to other agencies or programs of a government on a cost-reimbursement basis. Includes the operations of data services, motor vehicle, central supply and duplicating, telecommunications, aeronautics and the Honor Farm agricultural sales.

Enterprise Fund - To account for operations that provide goods or services to public on a user-charge basis. Includes the operations of the Liquor Commission and Canteen operations at state institutions.

Information contained:

- Combining Financial Statements
  - Statement of Revenue Collected and Expenditures Paid
    - Intragovernmental Fund
    - Enterprise Fund
  - Supplementary Schedules
    - Statement of Expenditures and Encumbrances Compared with Authorization
      - Intragovernmental Fund
    - Statement of Receipts and Disbursements (by account)

STATE OF WYOMING
COMBINING STATEMENT OF REVENUE COLLECTED AND EXPENDITURES PAID
PROPRIETARY FUND TYPE - INTRAGOVERNMENTAL FUND
FOR THE YEAR ENDED JUNE 30, 1987

	Data Services	Motor Vehicle	Supply System Warehouse	Central Duplicating	Tele-communic. Leasing	Aeronautics Operational Services	Honor Farm Agric. Sales	Total
Revenue Collected:								
Pooled Fund Interest	$ 127,926	$ 137,426	$ 39,689	$ 132,256	$ 15,601	$ 31,527	$	$ 484,425
Charges for Sales & Service	16,328,463	1,902,519	1,001,600	2,696,644	4,650,432	205,066	317,809	27,102,533
Other Uses of Property & Money		1,675			1,306			2,981
Current Year Recoveries		4,107	16,334	149				20,590
Other		507	1,294					1,801
Total Revenue Collected	16,456,389	2,046,234	1,058,917	2,829,049	4,667,339	236,593	317,809	27,612,330
Expenditures Paid:								
Personal Services	5,051,678	343,567	169,515	707,872				6,272,632
Supportive Services	8,977,169	809,783	27,453	1,758,958	4,897,167	114,555		16,585,085
Restrictive Costs or Services	47,372	21,670	3,511	36,355				108,908
Non-Operating Expenditures			894,304					894,304
Contractual Services	740,461							740,461
Total Expenditures Paid	14,816,680	1,175,020	1,094,783	2,503,185	4,897,167	114,555		24,601,390
Excess (Deficit) of Revenue Collected Over Expend. Paid Before Operating Transfers	1,639,709	871,214	(35,866)	325,864	(229,828)	122,038	317,809	3,010,940
Operating Transfers In (Out):								
From Agency Depreciation Reserve	619,296	1,438,883		149,303				2,207,482
To Agency Depreciation Reserve	(2,400,000)	(706,126)	(6,093)	(71,777)				(3,183,996)
To General Fund					(16,874)		(313,600)	(330,474)
	(1,780,704)	732,757	(6,093)	77,526	(16,874)		(313,600)	(1,306,988)
Excess (Deficit) of Revenue Collected Over Expenditures Paid	$ (140,995)	$ 1,603,971	$ (41,959)	$ 403,390	$ (246,702)	$ 122,038	$ 4,209	$ 1,703,952

STATE OF WYOMING
COMBINING STATEMENT OF REVENUE COLLECTED AND EXPENDITURES PAID
PROPRIETARY FUND TYPE - ENTERPRISE FUND
FOR THE YEAR ENDED JUNE 30, 1987

	Liquor Commission	Canteen Operations	Total
Revenue Collected:			
Sales Tax	$	$ 452	$ 452
Pooled Fund Interest		9,854	9,854
Charges for Sales & Service		582,389	582,389
Liquor Commission Collections	29,508,811		29,508,811
Liquor Future Contracts	1,181		1,181
Other	795		795
Total Revenue Collected	29,510,787	592,695	30,103,482
Expenditures Paid:			
Personal Services	847,167		847,167
Supportive Services	121,269	20,681	141,950
Restrictive Costs or Services	94,329		94,329
Purchases for Resale	23,271,317	527,389	23,798,706
Total Expenditures Paid	24,334,082	548,070	24,882,152
Excess of Revenue Collected Over Expenditures Paid Before Operating Transfers	5,176,705	44,625	5,221,330
Operating Transfers In (Out):			
To General Fund	(5,049,001)	(33,783)	(5,082,784)
Excess of Revenue Collected Over Expenditures Paid	$ 127,704	$ 10,842	$ 138,546

STATE OF WYOMING
INTRAGOVERNMENTAL FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS
FOR FISCAL YEAR ENDED JUNE 30, 1987

Agency Account No.	Account Name	Reserve for Encumbrances Prior Years	Expenditures Prior Years	Encumbrances Prior Years	Credit (Charge) to Fund Balance	FY 1987 Appropriations (Revised)	FY 1987 Expenditures	FY 1987 Encumbrances	FY 1987 Unencumbered Balance
006-007	Data Services Division	$ 3,150,377	$ 2,533,115	$ 617,262	$	$ 14,036,622	$ 12,283,565	$ 1,704,938	$ 48,119
006-010	Motor Vehicle Division	284,423	246,746		37,677	1,824,643	928,275	888,314	8,054
006-012	Supply System Warehouse	56,624	51,200		5,424	1,235,973	1,043,583	154,700	37,690
006-084	Central Duplication	13,280	11,965		1,315	2,580,790	2,491,220	71,000	18,570
006-085	Telecommunications	9,124	8,972		152	5,375,773	4,888,195	487,578	
009-003	Aeronautics Commission					312,729	114,555	198,174	
	Total	$ 3,513,828	$ 2,851,998	$ 617,262	$ 44,568	$ 25,366,530	$ 21,749,393	$ 3,504,704	$ 112,433

STATE OF WYOMING
ALL PROPRIETARY FUND TYPES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1987

Agency Account No.	Account Name	Account Cash & Investments At Cost or Amortized 7/1/86	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/87
Intragovernmental Fund								
006-007	Data Services	$ 1,432,520	$ 32,633	$ 17,043,053	$ 2,400,000	$ 14,307,966	$ 508,714	$ 1,291,526
006-010	Motor Vehicle Mgmt Systems	1,421,784	4,880	3,480,238	706,126	955,564	219,457	3,025,755
006-012	Supply Systems Warehouse	553,428	49,961	1,008,956	6,093	1,067,022	27,761	511,469
006-084	Central Duplicating	1,639,554	63,524	2,914,828	71,777	2,443,651	59,534	2,042,944
006-085	Telecom-Leasing	289,739	757,568	3,909,770	16,874	4,897,164	2	43,037
009-003	Aeronautics Operational Services	385,110	864	235,728		107,843	6,712	507,147
089-002	Wyoming Honor Farm-Ag Sales		132,149	185,660	313,600			4,209
Total Intragovernmental Fund		5,722,135	1,041,579	28,778,233	3,514,470	23,779,210	822,180	7,426,087
Enterprise Fund								
050-001	Liquor Commission Administration	236,689	160	870,613		871,175	191,590	44,697
050-002	Liquor Sales & Purchases-Resale	873,334	29,508,651	182	5,919,001	23,270,136		1,193,030
050-003	Futures-Wines		1,181			1,181		
088-088	Canteen-Womens' Center	9,943	19,874	760		17,562		13,015
089-089	Canteen-Honor Farm	300	35,108	126		35,166		368
091-091	Canteen-Girls' School	5,323	10,556	381		12,034		4,226
093-093	Canteen Boys' School	4,646	13,346	389		15,240		3,141
095-095	Canteen-State Hospital	15,559	120,598	1,677	33,783	93,669		10,382
096-096	W S T S Canteen	36,817	51,673	2,946		53,531		37,905
097-097	Canteen-Veterans' Home	12,232	20,293	1,022		16,421		17,126
099-099	Canteen-Penitentiary	53,628	311,282	2,663		304,257	189	63,127
Total Enterprise Fund		1,248,471	30,092,722	880,759	5,952,784	24,690,372	191,779	1,387,017
Total Proprietary Fund Types		$ 6,970,606	$ 31,134,301	$ 29,658,992	$ 9,467,254	$ 48,469,582	$ 1,013,959	$ 8,813,104

TRUST AND AGENCY FUNDS, EXCLUDING EXPENDABLE TRUST

Funds included:

Nonexpendable Trust Fund - To account for assets held by the state in a trustee capacity, where the principal may no be expended. Includes the Permanent Wyoming Mineral Trust Fund, and the operations of various accounts within the Trust and Agency Fund, established for the benefit of specific institutions and their residents.

Pension Trust Fund - To account for public employee retirement systems.

Agency Funds - To account for the federal fund and various accounts within the trust and agency fund, in which the state acts as an agent for individuals, private organizations, other governments or other funds.

Information contained:

- Combining Financial Statements
  - Statement of Revenue and Expenditures Paid - Nonexpendable and Pension Trust Funds
  - Statement of Receipts and Disbursements - Agency Funds
- Supplementary Schedules
  - Statement of Receipts and Disbursements (by account)

STATE OF WYOMING
COMBINING STATEMENT OF REVENUE AND EXPENDITURES PAID
NONEXPENDABLE AND PENSION TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 1987

	Nonexpendable Trust Funds			
	Permanent Land Fund	Permanent Mineral Trust Fund	Trust & Agency Institutions	Trust & Agency Other
Revenue:				
Severance Tax - Coal	$	$ 22,010,916	$	$
- Trona		1,398,724		
- Uranium		104,950		
- Stripper Oil		1,760,567		
- Oil		23,002,173		
- Gas		14,192,139		
Other Taxes				
Coal Royalties	7,283,576			
Oil & Gas Royalties	20,665,784		241,236	
Sodium & Trona Royalties	4,448,732			
Sand & Gravel Royalties	470,385			
Other Royalties	207,708		90	
Surface Damages	199,394			
Right-of-Ways & Easements	102,234			
Pooled Interest		24,867,544	173,458	31
Other Investment Income	91	51,498,203		
Gifts & Donations	199		17,348	
Real Estate Sales	70,847			
Retirement Contribution				
Other	(740)			21,477
Total Revenue	33,448,210	138,835,236	432,132	21,508
Expenditures Paid:				
Supportive Services			61,436	
Retirement Refunds				
Retirement Payments				
Contractual Services				
Total Expenditures Paid			61,436	
Excess of Revenue Over Expenditures Paid Before Operating Transfers	33,448,210	138,835,236	370,696	21,508
Operating Transfers In (Out):				
From (To) General Fund		(74,925,724)	(35,600)	
From (To) Expendable Trust Fund	64,240			(854)
From (To) Agency Fund				
Excess of Revenue Over Expenditures Paid	$ 33,512,450	$ 63,909,512	$ 335,096	$ 20,654

	Pension Trust Funds				
Total Nonexpendable Trust	Volunteer Firemen	Paid Firemen	Highway Patrol & Wardens	Wyoming Retirement	Total Pension Trust
$ 22,010,916	$	$	$	$	$
1,398,724					
104,950					
1,760,587					
23,002,173					
14,192,139					
	343,574	429,468			773,042
7,283,576					
20,907,020					
4,448,732					
470,385					
207,798					
199,394					
102,234					
25,041,033	62,150	422,096	139,679	4,541,381	5,165,306
51,498,294	(336,272)	2,847,446	1,179,830	118,540,014	122,231,018
17,547					
70,847					
	177,925	2,151,933	1,508,277	74,256,729	78,094,864
20,737	(390)			26	(364)
172,737,086	246,987	5,850,943	2,827,786	197,338,150	206,263,866
61,436	197			783	980
	13,814	66,668	149,858	9,666,846	9,897,186
	125,338	1,681,202	920,503	29,448,495	32,175,538
	9,962	44,843	23,027	1,389,791	1,467,623
61,436	149,311	1,792,713	1,093,388	40,505,915	43,541,327
172,675,650	97,676	4,058,230	1,734,398	156,832,235	162,722,539
(74,961,324)		3,645,463		(805,837)	2,839,626
63,386					
				(213)	(213)
$ 97,777,712	$ 97,676	$ 7,703,693	$ 1,734,398	$ 156,026,185	$ 165,561,952

STATE OF WYOMING
COMBINING STATEMENT OF RECEIPTS AND DISBURSEMENTS
AGENCY FUND TYPE - TRUST & AGENCY AND FEDERAL FUNDS
FOR THE YEAR ENDED JUNE 30, 1987

	Bonds and Deposits Held for State	Bonds and Deposits Held For Third Parties	Protest Funds	Payroll Distribution	Federal Funds	Total
Receipts Collected:						
Gas Tax	$ 14,775,853	$	$	$	$	$ 14,775,853
Motor Vehicle Prorate Registration		2,919,961				2,919,961
Federal Mineral Royalties	139,056,767					139,056,767
Investment Income	113,664,071					113,664,071
Pooled Interest	540,267	400,368	4,874,394	9,733		5,824,762
Employee/Retiree Withholdings				68,925,342		68,925,342
Local Government Contributions	700			45,044,747		45,045,447
Stale Date and Prior Year Recoveries	139,060	(3,335)		7		135,732
Charges for Sales & Service	15,950	287,356				303,306
Federal Revenue		280,137			110,353,675	110,633,812
Non-Revenue Receipts	(9,263,536)	350,065	4,991,983			(3,921,488)
Receipts Collected	258,929,132	4,234,552	9,866,377	113,979,829	110,353,675	497,363,565
Disbursements:						
Supportive Services		27,248				27,248
Local Government Distribution	284,196	260,826				545,022
Resale Items		315,518				315,518
Loans		313,194				313,194
Payroll Remittances				90,137,351		90,137,351
Disbursements	284,196	916,786		90,137,351		91,338,333
Excess of Receipts Over Disbursements Before Operating Transfers	258,644,936	3,317,766	9,866,377	23,842,473	110,353,675	406,025,232
Operating Transfers In (Out):						
To General Fund	(51,998)	(112,657)	(1,009,778)			(1,174,433)
To Earmarked Fund		(11,700)				(11,700)
From Earmarked Fund					2,456,567	2,456,567
To Expendable Trust	(5,801,579)	(855,471)		(12,368,302)		(19,025,352)
From Intragovernmental	3,183,925					3,183,925
To Intragovernmental	(2,207,482)					(2,207,482)
To Highway	(8,846,889)	(1,771,121)				(10,618,010)
To Game and Fish	(7,708,985)					(7,708,985)
To Pension				(14,029,531)		(14,029,531)
To Various Funds:						
Federal Mineral	(131,819,078)					(131,819,078)
Pooled Interest	(132,353,090)					(132,353,090)
Stale Dates	(139,060)					(139,060)
Federal Funds					(110,172,098)	(110,172,098)
	(285,744,236)	(2,750,949)	(1,009,778)	(26,397,833)	(107,715,531)	(423,618,327)
Net Increase (Decrease) in Cash, Investments, and Accrued Interest	(27,099,300)	566,817	8,856,599	(2,555,355)	2,638,144	(17,593,095)
Cash, Investments, and Accrued Interest July 1, 1986	208,465,291	13,689,279	65,861,503	5,332,683	1,093,796	294,442,552
Cash, Investments, and Accrued Interest June 30, 1987	$181,365,991	$ 14,256,096	$ 74,718,102	$ 2,777,328	$ 3,731,940	$276,849,457

STATE OF WYOMING
FIDUCIARY FUND TYPES - NONEXPENDABLE AND PENSION TRUST FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1987

Agency Account No.	Account Name	Account Cash & Investments At Cost or Amortized 7/1/86	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/87
Nonexpendable Trust Type of Trust and Agency Fund								
015-060	Stockdale Escheat	$ 854	$	$	$ 854	$	$	$
020-046	Mine Subsidence Premium		20,681	827				21,508
090-060	Kollar Trust	48,855	16,995	4,004		2,333		67,521
090-061	Goodstein Trust	1,164		93				1,257
091-060	Mary Kopper Trust	3,237		253		495		2,995
094-050	Kieffer-Orchard Trust	30,640		2,433		1,672		31,401
094-051	Marguerite Moe Bequest	3,000		125		1,447	75	1,603
094-060	Montgomery Home For Blind	2,005,934	241,275	163,128	17,800	52,234	17,800	2,322,503
094-061	Goodrich Estate	7,034	353	576				7,963
096-060	W S T S - Petterson Trust	24,146		1,920		3,180		22,886
097-060	Montgomery Home For Blind Acct	5,947		473				6,420
098-060	Montgomery Home For The Blind	6,338		504				6,842
Total Nonexpendable Trust Type of Trust and Agency Fund		2,137,149	279,304	174,336	18,654	61,361	17,875	2,492,899
Permanent Land Fund								
004-004	Miner's Hospital	10,929,522	518,392		1,465			11,446,449
004-006	Public Buildings At Capital	670,454	16,993		11,205			676,242
004-040	Fish Hatchery	188,321	1,650		1,558			188,413
004-050	Common School	512,758,179	51,337,419	64,757	19,648,212			544,512,143
004-051	Deaf, Dumb, & Blind	642,001	27,377		16,488			652,890
004-060	Carey Act	1,904,090	11,341					1,915,431
004-080	Omnibus	10,277,928	616,691		3,096			10,891,523
004-095	State Hospital	4,943,708	415,284					5,358,992
004-096	Wyoming State Training School	3,074,533	67,364		27,370			3,114,527
004-099	Penitentiary	7,023,556	427,997					7,451,553
004-671	Agriculture College	3,804,720	140,474		5,975			3,939,219
004-672	University	12,312,245	403,198		274,175			12,441,268
Total Permanent Land Fund		568,529,257	53,984,180	64,757	19,989,544			602,588,650

Permanent Mineral Trust Fund							
004-100 Wyoming Mineral Trust	846,642,963	112,519,476	24,867,544	74,082,280			909,947,703
Total Permanent Mineral Trust Fund	846,642,963	112,519,476	24,867,544	74,082,280			909,947,703
Total Nonexpendable Trust Funds	1,417,309,369	166,782,960	25,106,637	94,090,478	61,361	17,875	1,515,029,252
Pension Trust Funds							
072-061 Volunteer Firemen's Pension Fund	6,078,771	1,190,885	471,809	405,886	149,117	193	7,186,269
072-062 Wyoming Retirement Fund	798,222,436	168,393,132	44,888,049	23,327,392	40,406,596	52,553	947,717,076
072-064 Paid Firemen's Pension Fund	29,777,545	5,495,355	5,146,413	1,059,006	1,792,634	79	37,567,594
072-065 Retirement-Wyo National Bank	31,659,508	3,309,816	567,786	158,469	69,801	(23,036)	35,331,876
072-066 Hwy Patrol/Warden Pension Fund	13,809,983	1,119,456	2,130,211	472,719	1,092,649	740	15,493,542
072-068 Retirement Investment	213			213			
Total Pension Trust Funds	879,548,456	179,508,644	53,204,268	25,423,685	43,510,797	30,529	1,043,296,357
Total Fiduciary Fund Types - Nonexpendable and Pension Trust Funds	$2,296,857,825	$346,291,604	$ 78,310,905	$119,514,163	$ 43,572,158	$ 48,404	$2,558,325,609

STATE OF WYOMING
FIDUCIARY FUND TYPES - AGENCY FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1987

Agency Account No.	Account Name	Account Cash & Investments At Cost or Amortized 7/1/86	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/87
Agency Type of Trust and Agency Fund								
004-069	Motor Vehicle Fin Responsibility	$ 32,983	$ 2,589	$	$ 3,211	$	$	$ 32,361
004-071	Wc-Perform & Indemnity Bond	307,583	111,598					419,181
004-073	Labor Department-Bonds	105,000	51,000					156,000
011-020	Sales Tax Vendor Bonds	488,089	57,156	714				545,959
011-023	Special Fuel Tax Bonds	239,282	16,533					255,815
011-025	Special Fuel Deposits	20,605	917,804				35,187	903,222
011-060	Compensatory Fee Cash Bonds	239,163	32,699	3,211				275,073
011-068	Motor Vehicle Prorate Reg	1,455,411	2,918,074	1,887		825,671	1,810,138	1,739,563
020-090	Envrnmntl Quality Cash Bonds	166,309	5,555	13,363				185,227
020-095	Husky Oil Trust	9,022		714				9,736
036-090	Esc Incremental Bonds-84 Sess	74,892		102,089	11,700			165,281
036-091	Esc Incremental Bonds-86 Sess	943	31,623	405				32,971
040-010	Game & Fish Performance Bonds	3,120	(1,516)					1,604
045-004	Highway Department	3,964		442		1,485		2,921
053-070	Small Water Loans FBL	172,170	159,382	9,574		313,194		27,932
060-002	Foresty Deposits	159,885	276,957		38,453	260,758	68	137,563
060-004	Public Lands - Deposits	186,184	19,586	16,714	29,800	22,955	2,808	166,921
060-065	Tepee Pools Loan			1				1
060-090	Joint Powers Board Loans	8,176,080	(3,049,719)	602,353				5,728,714
060-091	Cheyenne Phase II Loans	1,648,702	1,542,771	112,991				3,304,464
065-006	Services Reimbursed	199,892	258,298	22,915		313,866	1,652	165,587
	Total Bonds & Deposits Held For Third Parties	13,689,279	3,350,390	887,373	83,164	1,737,929	1,849,853	14,256,096
003-090	Stale Date Warrants			139,060			139,060	
004-062	Government Royalties	29,240,111	139,056,767			9,105,003	122,714,075	36,477,800
004-998	Pooled Interest	71,401,279	118,922,391		132,353,090			57,970,580
006-007	Data Services Depreciation	918,476	1,441	2,474,601		55,299	563,997	2,775,222
006-010	Motor Vechicle Depreciation	3,412,395	47,068	996,395	1,298,336		140,547	3,016,975

006-012 Supply Systems WHD Depreciation	44,550		9,611		(10)	10	54,161
006-084 Central Duplicating Depreciation	608,282		119,602	25,537		123,766	578,581
011-063 Gas Tax - 4 Cent & Aviation	1,660,654	11,852,538	109,835	11,795,852	284,196		1,542,979
011-064 One Cent Gas Tax	280,533	2,923,315	34,514	51,998		2,852,616	333,748
011-069 Deposits Mineral Severance Pend	76,686,468	(16,918,208)					59,768,260
040-009 Game & Fish Lic Applications	8,842,628	7,602,447		7,708,985			6,736,090
Total Deposits Held For State Distribution	193,095,376	263,487,759	3,883,618	153,233,798	9,444,488	126,534,071	171,254,396
003-059 Federal Tax Withholding	494	(2,025)	15,561,924		15,550,654	7,739	2,000
003-060 Retirement Contributions	1,193,546	(362)	14,039,353			14,029,531	1,203,006
003-061 Social Security Contributions	1,650,426		17,727,845		9,005,063	10,293,947	79,261
003-062 Health Ins. Contributions	884,810		10,546,890			10,545,256	886,444
003-066 Rent Withholding	32,851	(160)	136,287			123,026	45,952
003-069 Credit Union Deducts-St Emplys	15						15
003-073 Wpea Dues-St Employees	46						46
003-074 Prepay Account	466	684	39,413		53,072	(14,456)	1,947
003-075 Deferred Compensation		436	3,024,833		2,719,307	214	305,748
072-058 Income Tax Refunds			317,710		317,710		
072-059 Income Tax - Retirees	664		1,410,303		1,408,532	1,001	1,434
072-060 Social Security Contributions	1,339,372	45,044,747	13,777,364		60,144,665		16,818
072-063 Prudential Life Insurance	70,409	384,025	239,684	26,623	597,506		69,989
072-069 Holding Account			8,047		8,047		
072-072 Retirees Equitable Health Ins	134,763		1,825,666	4,042	54	1,791,726	164,607
072-073 Retirees Blue Cross Health Ins	24,821		308,636	655	332,741		61
Total Payroll Distribution	5,332,683	45,427,345	78,963,955	31,320	90,137,351	36,777,984	2,777,328
004-040 GNMA Principal	13,601,124	3,745,210	1,083,136				18,429,470
004-041 GNMA Interest	30,243,856	2,790,688	2,397,861				35,432,405
004-076 CITIMAE Fees	125,000						125,000
011-022 Comm Veh Tax Protest Acct	2,300	(2,300)					
011-062 Old Mineral Severance Protest	10,583,352	6,383,311	800,601				17,767,264
011-080 Deposits-Sales Tax Protest	72,158	(5,980)					66,178
011-081 New Mineral Severance Protest	3,640						3,640
044-001 Foreign Insurance Protest	2,959,945	(7,180,531)	8,123,136	1,009,778			2,892,772
044-055 Fireman's Pension Contributions	8,270,128	1,373		8,270,128			1,373
Total Protest Funds	65,861,503	5,731,771	12,404,734	9,279,906			74,718,102
Total Agency Type Of Trust And Agency Fund	277,978,841	317,997,265	96,139,680	162,628,188	101,319,768	165,161,908	263,005,922

STATE OF WYOMING
FIDUCIARY FUND TYPES - AGENCY FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1987

Agency Account No.	Account Name	Account Cash & Investments At Cost or Amortized 7/1/86	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/87
Federal Fund								
001	Governor	100,007	1.721,508	5,841			1,782,204	45,152
003	State Auditor	39,955	345,891	139,584			519,287	6,143
005	Department Of Education	120,430	18,201,149	121,760			18,366,851	76,488
007	Adjutant General	10,932	1,973,257	619,182			1,930,311	673,060
009	Aeronautics	31,833	4,977,233				5,009,066	
010	Department Of Agriculture	10,123					10,123	
013	Archives, Museums & Historical	23,840	365,542				374,253	15,129
014	Council On The Arts	17,777	386,200				388,957	15,020
020	Environmental Quality		2,720,449	1,837,385			2,720,449	1,837,385
023	Public Service Commission		106,691				106,691	
032	Emergency Management	103,611	1,481,275	173,158			1,546,130	211,914
046	Manpower Planning	28,891	6,199,980				6,180,691	48,180
047	Labor & Statistics	(3,597)	196,108				164,544	27,967
053	DEPAD	4,054	2,665,578				2,665,143	4,489
057	Community College	3,912	125,952				107,302	22,562
060	Public Lands		141,452				141,452	
065	State Library	100,951	365,551	10,371			476,873	
071	Health & Social Services	154,909	67,310,351	49,723			66,985,096	529,887
074	Recreation Commission	125,748	647,331				675,420	97,659
076	OSHA	2,630	422,177	1,195			424,682	1,320
088	Women's Center	2,161		5,366			2,161	5,366
089	Honor Farm	5,375					3,998	1,377
090	Youth Treatment Center	7,805		4,767			7,724	4,848
091	Girls' School	285		568			285	568
093	Wyoming Boy's School	10,202		2,384			8,230	4,356
094	Pioneer Home	3,200					3,200	
095	State Hospital	155,975					61,335	94,640
096	Training School	10,379		155			10,379	155
097	Veterans' Home Of Wyoming	10,982					5,636	5,346

099 Penitentiary	6,426		2,929			6,426	2,929
120 Judicial District 1A	5,000					5,000	
Total Federal Fund	1,093,796	110,353,675	2,974,368			110,689,899	3,731,940
Total Fiduciary Fund Types - Agency Fund	$ 279,072,637	$428,350,940	$ 99,114,048	$162,628,188	$ 101,319,768	$275,851,807	$ 266,737,862

"Moose in Reflection"

STATISTICAL SECTION

Information contained:

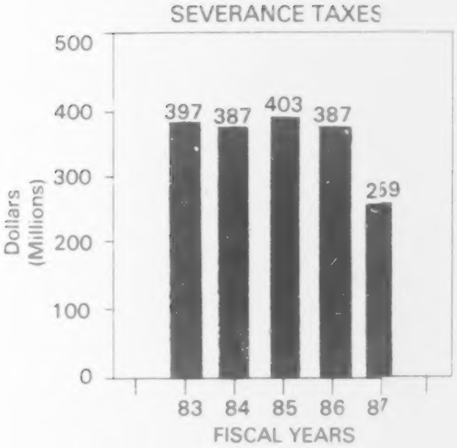
Cash Receipts by Revenue Source	1983-1987
General Fund Expenditures - by Function	1983-1987
Receipts and Disbursements - by Fund	1983-1987
Permanent Wyoming Mineral Trust Fund History of Revenue	1975-1987

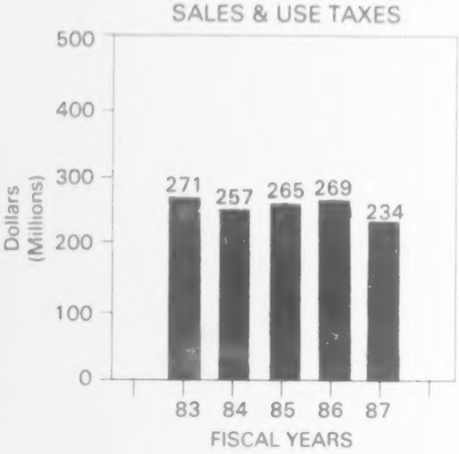
"Livestock"

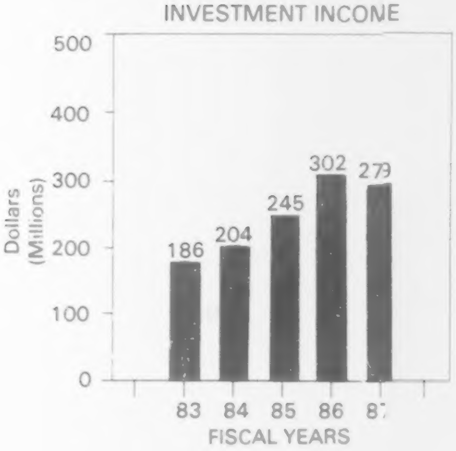
ALL FUNDS

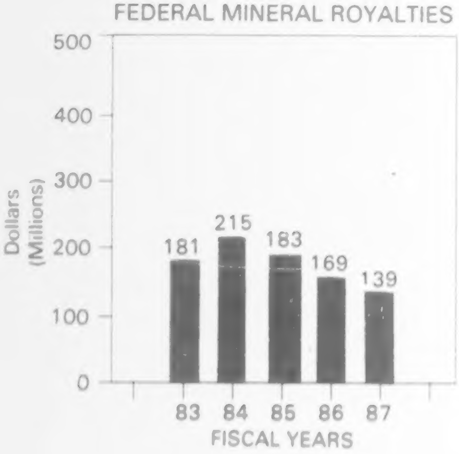
COMPARISON OF CASH RECEIPTS BY MAJOR SOURCE

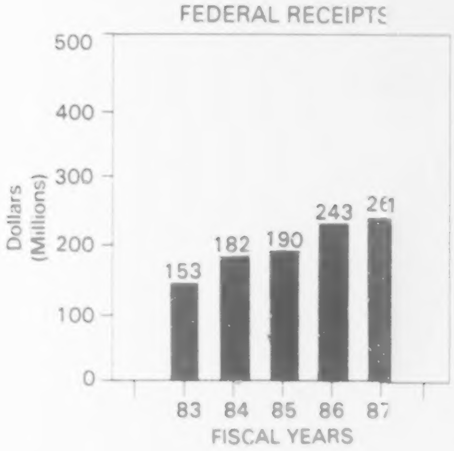
FY 1983 - FY 1987

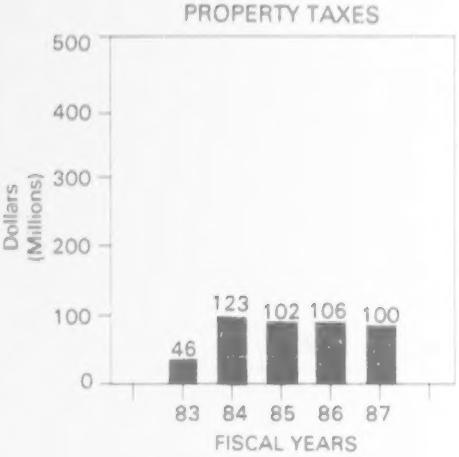










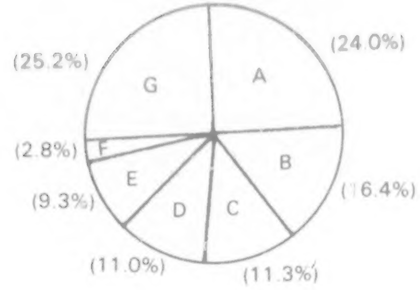


ALL FUNDS

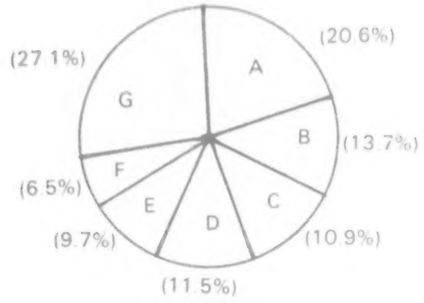
COMPARISON OF CASH RECEIPTS BY SOURCE

FY 1983 - FY 1987

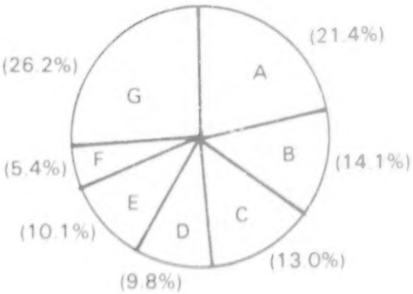
RECEIPTS FY 1983
$1,651,264,415



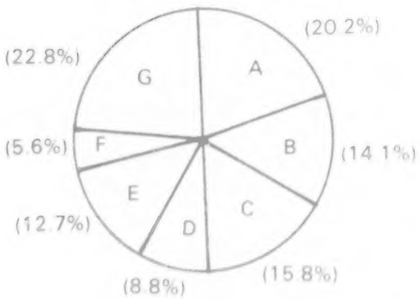
RECEIPTS FY 1984
$1,878,525,776



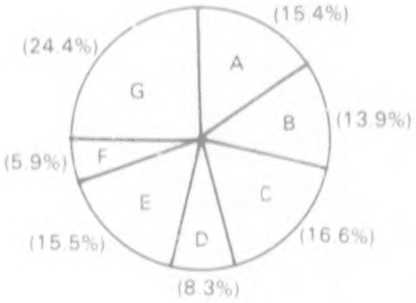
RECEIPTS FY 1985
$1,879,184,172



RECEIPTS FY 1986
$1,910,086,267



RECEIPTS FY 1987
$1,681,314,114



LEGEND

A = SEVERANCE TAXES
B = SALES & USE TAXES
C = INVESTMENT INCOME
D = MINERAL ROYALTIES
E = FEDERAL RECEIPTS
F = PROPERTY TAXES
G = MISCELLANEOUS RECEIPTS

STATE OF WYOMING
ALL FUNDS
CASH RECEIPTS BY REVENUE SOURCE
FISCAL YEAR 1983 THROUGH FISCAL YEAR 1987

Revenue Code	Revenue Source	FY 1983	FY 1984	FY 1985	FY 1986	FY 1987
11000	Property Taxes	$ 46,018,115[1]	$ 122,979,143	$ 101,738,447	$ 106,009,798	$ 99,676,129
12015	Sales Taxes	108,542,781	105,960,033	110,510,229	103,286,691	89,312,068
12024	Use Taxes	21,599,881	16,256,200	16,430,140	23,760,079	14,582,687
12000	Other Sales & Use Taxes	140,640,301	135,078,654	137,682,653	141,722,062	129,831,549
13001	Severance Tax - Coal	115,965,227	121,066,814	125,683,123	131,736,882	115,475,944
13003	Severance Tax - Trona	6,909,695	6,292,487	4,938,854	5,579,734	5,128,655
13004	Severance Tax - Uranium	2,749,004	2,788,826	1,859,756	684,297	384,817
13005	Severance Tax - Stripper Oil	8,638,667	7,569,104	8,470,404	7,133,917	4,223,986
13007	Severance Tax - Other Val. Minerals	699,514	519,966	459,581	420,325	345,647
13008	Severance Tax - Oil	187,809,570	166,841,180	173,295,166	162,888,105	82,683,051
13009	Severance Tax - Gas	74,256,186	81,830,532	88,414,075	78,351,295	51,091,700
14001	Inheritance Taxes	3,157,812	2,676,537	9,373,495	3,513,956	3,519,840
15003	Insurance Premium Taxes	7,718,723	7,683,447	8,192,304	10,511,404	18,908,576
15000	Other Franchise Taxes	1,550,669	1,538,546	1,670,609	1,681,923	1,499,902
16000	Motor Carrier Fees	15,305,073	17,296,316	15,591,939	16,023,166	15,510,896
10000	Other Taxes	1,792,315	1,304,060	810,413	494,834	522,523
23005	Motor Vehicle Registration	9,069,396	9,966,007	9,508,806	8,847,857	8,359,992
24000	Hunting and Fishing Licenses	7,381,984	7,314,756	6,848,820	6,677,908	6,539,185
20000	Other Licenses, Permits & Regulatory	12,215,988	12,742,216	15,934,709	15,875,020	15,854,727
30000	Fines, Forfeitures & Penalties	2,627,720	2,137,410	2,636,264	2,709,645	5,241,284
41005	Coal Lease Royalties	20,408,233	13,384,110	16,492,355	12,812,522	7,283,576
41007	Federal Mineral Royalties	181,283,640	215,116,865	183,440,239	169,035,664	139,056,767
41009	Grazing Leases	2,601,168	2,450,092	23,035,290	2,273,807	2,298,914
41015	Oil & Gas Leases	2,689,454	2,687,059	2,668,033	2,499,019	2,052,561
41016	Oil & Gas Lease Royalties	39,140,299	40,542,192	38,002,634	38,240,365	20,658,280
44000	Investment Income	186,363,048	204,012,521	244,696,313	301,998,948	279,065,767
40000	Other Misc. Use Of Property & Money	7,660,832	18,088,906	15,533,493	10,956,943	10,257,494
50000	Charge For Sales & Service	34,662,181	25,622,616	26,983,210	24,785,568	27,538,247
60000	Revenue From Others	87,829,408	178,449,106	129,961,682	134,405,990	150,798,154
70000	Federal Aids & Grants	153,399,528	182,312,001	190,096,491	242,803,833	260,621,785
90000	Non-Revenue Receipts	160,578,003	166,018,074	168,224,645	142,364,710	112,989,411
	Total Receipts	$1,651,264,415	$1,878,525,776	$1,879,184,172	$1,910,086,267	$1,681,314,114

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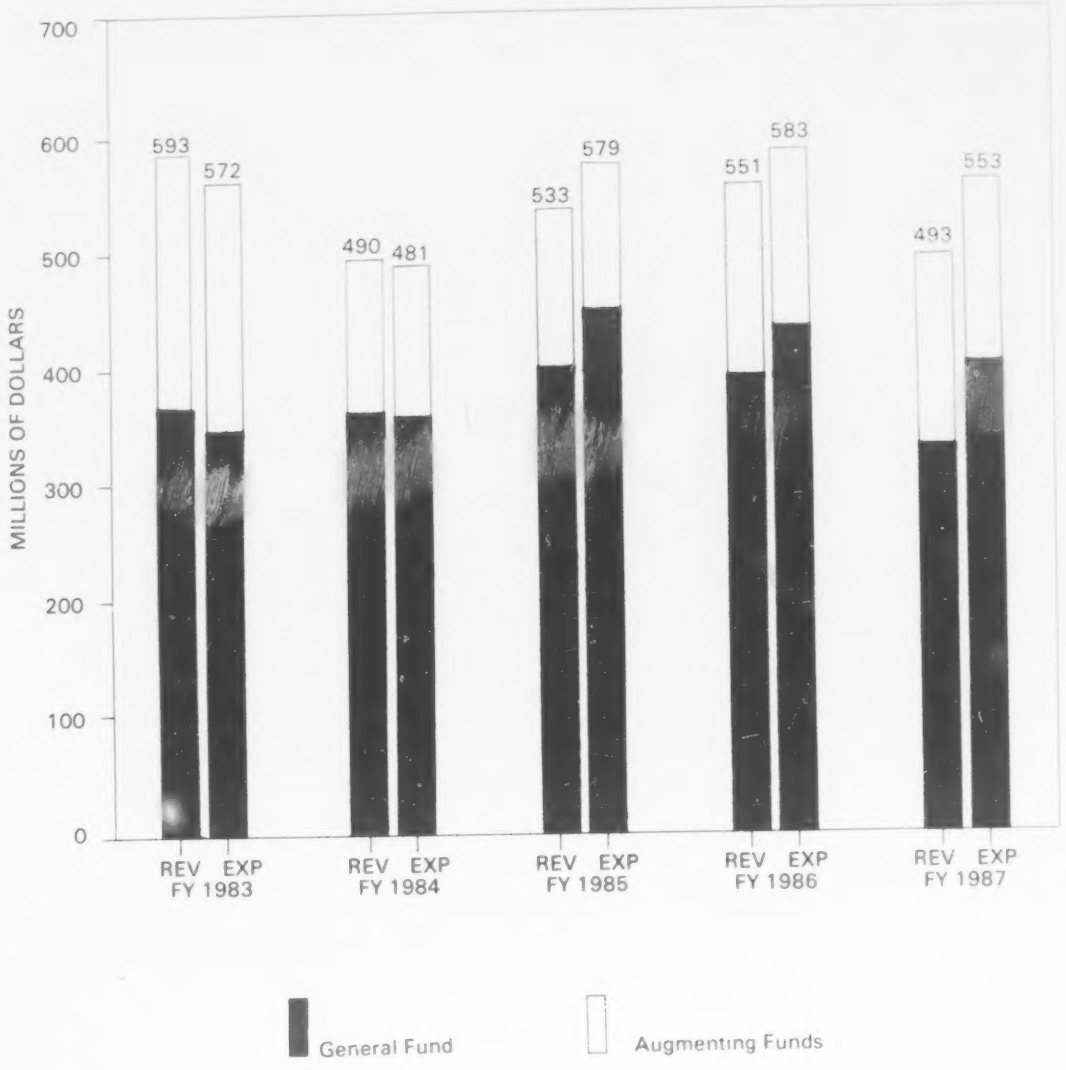
[1] The 1983 Legislature increased the state tax from 6 Mills to 12 Mills.

GENERAL FUND

COMPARISON OF REVENUE AND EXPENDITURES

FY 1983 - FY 1987



STATE OF WYOMING
GENERAL FUND REVENUE
FISCAL YEAR 1983 THROUGH FISCAL YEAR 1987

	Revenue Source	FY 1983	FY 1984	FY 1985	FY 1986	FY 1987
12003	Cigarette Taxes	$ 1,961,195	$ 1,871,195	$ 1,731,391	$ 1,749,742	$ 1,592,654
12015	Sales Tax	108,496,629	105,807,523	108,965,248	101,677,451	88,874,039
12024	Use Tax	21,583,286	16,227,835	15,513,418	21,019,118	13,775,876
12000	Other Sales & Use Taxes	3,259,470	2,507,255	2,538,528	2,542,059	2,374,420
13000	Mineral Severance Taxes	110,356,100	109,790,500	114,073,554	108,161,416	68,877,091
14001	Inheritance Taxes	3,157,813	2,676,537	9,373,495	3,513,956	3,519,840
15003	Insurance Premium Taxes	7,139,228	7,010,509	7,379,848	10,173,583	18,508,268
15000	Other Franchise Taxes	1,550,668	1,538,547	1,670,609	1,681,923	1,499,902
16000	Motor Carrier Fees	3,969,225	3,775,927	4,348,842	3,071,389	3,956,226
19000	Other Taxes		(7,954)			
	Total Taxes	261,473,614	251,197,874	265,594,933	253,590,637	202,978,316
23011	Motor Vehicle Registration	2,718,425	2,360,228	2,931,325	3,839,461	4,782,435
20000	Other Lic., Permits & Regulatory	1,431,012	1,499,480	1,553,758	1,886,988	1,740,307
30000	Fines, Forfeitures & Penalties	1,612,625	1,171,813	1,280,858	1,250,349	852,628
44011	Pooled Interest Distribution	30,730,688	29,445,814	32,651,464	36,646,853	23,784,074
40000	Other Misc. Use of Property & Money	2,857,472	3,265,064	2,634,457	1,953,415	1,688,420
53013	Liquor Sales Profit	4,881,454	3,165,877	2,546,869	4,640,335	3,722,182
50000	Other Charges For Sales & Service	9,289,921	10,089,460	10,691,545	10,779,501	11,909,814
66012	Interest From Perm. Min. Trust Fund	45,662,283	56,461,948	67,503,146	72,422,463	74,082,280
60000	Revenue From Others	149,077,817	41,052,567	47,940,595	52,871,649	51,038,879
70000	Federal Aids & Grants	79,961,371	90,106,540	97,409,400	110,228,136	116,459,812
90000	Non-Revenue Receipts	4,099,798	280,279	205,510	891,705	352,078
	Total Revenue	$593,796,480	$490,096,944	$532,943,860	$551,001,492	$493,391,225

STATE OF WYOMING
GENERAL FUND EXPENDITURES
BY AGENCY AND FUNCTIONAL CATEGORY
FISCAL YEAR 1983 THROUGH FISCAL YEAR 1987

	FY 1983	FY 1984	FY 1985	FY 1986	FY 1987
General Government					
001 Governor	$ 3,478,982	$ 5,103,837	$ 3,904,222	$ 6,036,179	$ 4,987,307
002 Secretary of State	747,389	683,636	744,996	734,145	799,571
003 State Auditor	22,578,140	22,639,875	69,534,030	5,595,616	33,601,212
004 State Treasurer	15,168,202	14,170,822	8,284,614	11,929,139	12,107,369
006 DAFC	14,562,996	14,359,173	13,369,783	14,352,514	22,854,951
007 Adjutant General	3,067,061	3,477,301	3,821,631	3,515,320	4,007,762
009 Aeronautics Commission	9,687,713	8,885,620	8,752,526	8,664,858	7,774,630
021 Bicentennial Commission					43,884
032 Emergency Management Agency	708,023	1,212,944	1,452,967	3,296,208	1,606,590
063 Governor's Residence	115,588	127,523	136,095	118,387	120,135
072 Retirement System	8,025,383	5,776,846	10,742,612	3,350,302	6,951,436
Total General Government	78,139,477	76,437,577	120,743,476	57,593,668	94,854,847
Education					
005 Department of Education	134,421,716	21,350,791	19,589,623	22,536,900	22,407,539
057 Community College Commission	27,544,099	30,014,294	31,735,998	34,160,770	34,081,368
067 University of Wyoming	98,947,631	104,358,451	101,062,826	101,515,635	103,503,233
069 WICHE	1,532,131	1,691,993	1,735,565	1,773,262	1,737,259
367 University of Wyo - WHECN				736,548	867,220
467 University of Wyo - Office of Develop.				1,707,432	1,556,609
Total Education	262,445,577	157,415,529	154,124,012	162,430,547	164,153,228
Regulation and Licensing					
011 Revenue and Taxation	10,831,532	10,741,834	12,508,466	16,222,208	14,696,422
020 Environmental Quality	6,746,366	6,091,512	5,788,024	6,223,281	6,149,656
022 Industrial Siting Administration	339,927	350,167	341,254	327,835	271,518
023 Public Service Commission	406,633	402,178	410,808	437,963	342,068
031 Board of Mines	253,055	256,280	244,210	263,771	250,043
039 State Examiner	1,226,628	1,329,955	1,299,491	1,329,457	1,325,855
041 Fire Prevention	1,139,248	1,158,950	1,127,673	1,120,100	1,164,068
044 Insurance Department	753,168	824,049	804,996	897,125	851,270
054 Board of Nursing	50,664	58,705	59,293	52,181	41,495
059 Board of Pharmacy	78,098	78,410	89,448	93,025	76,325
Total Regulation and Licensing	21,825,319	21,292,040	22,673,663	26,966,946	25,168,720
Labor					
046 Manpower Planning	2,788,133	3,758,215	6,412,386	7,050,109	6,236,011
047 Labor and Statistics	806,870	744,091	725,732	830,728	735,934
070 Workers' Compensation	2,024,287	1,834,947	4,309,420	1,714,010	2,258,352
073 Council for Children and Youth	388				
076 OSHA	730,696	718,862	766,501	821,215	746,072
Total Labor	6,350,374	7,056,115	12,214,039	10,416,062	9,976,369

State of Wyoming
GENERAL FUND EXPENDITURES
BY AGENCY AND FUNCTIONAL CATEGORY
Fiscal Year 1983 through Fiscal Year 1987

	FY 1983	FY 1984	FY 1985	FY 1986	FY 1987
Justice					
008 Statewide Public Defenders	1,354,373	1,393,771	1,414,135	1,581,254	1,709,006
015 Attorney General	9,353,155	9,526,269	7,577,717	6,526,043	6,241,788
045 Highway Department	9,020,465	9,221,578	9,500,977	8,726,467	9,193,210
081 Board of Probation and Parole	1,498,177	1,519,370	1,867,521	2,161,676	2,074,296
150 County Courts	1,671,289				
151 DA - Laramie County	175,801	373,743	396,311	433,901	435,422
157 DA - Natrona County	174,383	378,850	411,235	379,090	412,683
160 County Attorneys	210,184	421,375	421,544	445,771	457,748
Total Justice	23,457,827	22,834,956	21,589,440	20,254,202	20,524,153
Institutions					
080 Charities and Reform	480,352	619,553	674,824	804,644	1,180,965
088 Wyoming Women's Center	2,562,719	6,509,185	2,893,383	1,518,899	1,441,430
089 Wyoming Honor Farm	1,291,210	1,453,207	1,709,627	1,662,880	1,409,345
090 Children's Home	1,448,813	1,470,326	1,431,395	1,501,204	1,927,101
091 Girls' School	1,500,984	2,380,727	1,894,967	1,830,527	1,754,098
093 Boys' School	1,930,422	2,023,205	2,492,458	2,137,674	2,176,863
094 Pioneer Home	1,520,899	1,326,373	1,308,216	1,501,070	1,524,612
095 State Hospital	11,903,679	12,188,556	12,142,221	12,234,208	11,761,134
096 Training School	14,327,294	13,926,494	14,776,604	14,623,061	14,624,412
097 Veterans' Home of Wyoming	2,780,456	1,396,829	1,075,618	1,213,326	1,180,166
098 Wyoming Retirement Center	3,063,184	2,577,799	2,021,376	2,255,959	1,953,428
099 State Penitentiary	8,911,493	7,867,865	8,684,787	11,693,171	10,953,790
Total Institutions	51,721,505	53,740,119	51,105,476	52,976,623	51,887,344
Libraries and Museums					
013 Archives, Museums and Historical	2,013,155	1,970,813	2,153,332	2,887,036	2,637,889
014 Council on the Arts	428,981	500,239	591,544	548,438	593,807
065 State Library	1,093,775	1,481,384	1,409,667	2,047,769	1,390,336
Total Libraries and Museums	3,535,911	3,952,436	4,154,543	5,483,243	4,622,032
Health and Social Services					
071 Health and Social Services	94,610,810	104,880,208	115,198,376	128,409,096	139,943,757
Total Health and Social Services	94,610,810	104,880,208	115,198,376	128,409,096	139,943,757
Natural Resources					
010 Department of Agriculture	5,853,721	5,642,053	5,085,201	9,550,787	8,915,167
029 Water Development Commission	671,417	516,619	636,751	696,457	669,037
037 State Engineer	2,787,696	2,857,780	2,621,037	2,822,535	2,879,247
042 Geological Survey	771,861	704,028	716,209	741,497	766,108
051 Livestock Board	2,416,387	2,499,700	2,479,120	2,507,982	2,420,277
053 DEPAD	1,037,301	2,900,306	44,961,999	80,809,764	4,116,284
060 Public Lands	2,899,365	3,261,632	3,368,416	3,636,443	3,411,008
066 Travel Commission	1,855.069	1,720,973	1,877,155	2,452,192	3,613,823
074 Recreation Commission	5,205,060	5,202,638	5,380,485	4,956,001	4,570,566
092 Hot Springs State Park	670,433	730,777	69,288	196,611	98,858
Total Natural Resources	24,168,310	26,036,506	67,195,661	108,370,269	31,460,375

State of Wyoming
GENERAL FUND EXPENDITURES
BY AGENCY AND FUNCTIONAL CATEGORY
Fiscal Year 1983 through Fiscal Year 1987

	FY 1983	FY 1984	FY 1985	FY 1986	FY 1987
Judiciary					
101 Supreme Court	1,287,242	3,635,011	4,408,849	4,678,487	4,929,017
103 Judicial Supervisory Commission		2,901	15,800	210	362
104 Law Library	177,672				
120 Judicial District 1A	132,965	150,837	164,080	219,545	156,596
121 Judicial District 1B	136,009	144,811	147,111	141,664	149,972
122 Judicial District 2A	132,510	145,872	143,878	164,741	148,708
123 Judicial District 2B	168,068	182,532	163,493	167,678	168,394
124 Judicial District 3B	137,023	145,033	139,815	142,152	147,786
125 Judicial District 3A	111,652	165,995	135,127	147,807	140,996
126 Judicial District 4	207,623	186,390	184,583	212,103	208,546
127 Judicial District 5A	153,695	160,447	172,872	155,788	266,323
128 Judicial District 5B	152,498	162,782	168,236	156,993	173,043
129 Judicial District 6	148,843	149,223	139,599	154,826	172,069
130 Judicial District 7A	128,187	130,241	130,696	137,610	136,027
131 Judicial District 7B	160,848	162,283	181,619	196,462	195,615
132 Judicial District 9A	159,708	180,152	175,737	202,468	186,839
133 Judicial District 8	161,649	135,185	153,435	152,445	146,273
134 Judicial District 9B	161,484	159,179	152,897	168,115	169,002
135 Judicial District 6B	159,972	178,623	153,189	189,534	159,201
136 Judicial District 8B	130,925	138,084	138,015	149,081	150,139
Total Judiciary	4,008,573	6,315,581	7,069,031	7,537,709	7,804,908
Legislature					
201 Legislative Service Office	2,228,767	2,021,216	2,698,589	2,440,653	2,817,906
Total Legislature	2,228,767	2,021,216	2,698,589	2,440,653	2,817,906
Grand Total	$572,492,450	$481,982,283	$578,766,306	$582,879,018	$553,213,639

STATE OF WYOMING
ALL FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1983

Fund No.	Fund Name	Account Cash & Investments At Cost or Amortized 7/1/82	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/83
01	General Fund	$ 156,895,461	$ 284,545,287	$ 310,420,184	$	$ 516,642,208	$ 55,850,242	$ 179,368,482
02	Earmarked Revenue Fund	139,721,570	86,034,595	110,089,135	22,813,288	100,795,061	22,993,237	189,243,714
03	Federal Fund	3,865,516	76,648,878				77,043,858	3,470,536
04	Trust and Agency Fund	670,736,584	749,931,937	252,369,952	286,960,480	386,148,494	213,235,820	787,193,679
05	Debt Service Fund	17,658		5,588,883		5,498,396		108,145
06	Intragovernmental Fund	2,878,276	834,041	18,908,201	1,390,870	16,298,696	811,613	4,119,339
07	Highway Fund	90,193,150	152,402,149	91,707,876	9,307,663	191,945,021	17,563,605	115,486,886
08	Game and Fish Fund	6,684,970	13,627,427	29,956,327	20,013,624	16,627,263	666,217	12,961,620
09	University of Wyoming Fund	5,140,639	10,505,357	12,048,671	21,914,338	337,361		5,442,968
10	Permanent Land Fund	332,705,520	77,695,909	37,194	12,841,081			397,597,542
11	Permanent Land Income Fund	6,582,969	5,210,725	29,082,070	1,459,239	32,582,537	630,636	6,203,352
12	Permanent Wyoming Mineral Trust Fund	336,586,658	158,746,521	16,128,003	45,662,283			465,798,899
13	Enterprise Fund	4,001,022	35,081,589	922,995	8,046,592	29,760,540	142,394	2,056,080
	Total	$1,756,009,993	$1,651,264,415	$ 877,759,491	$430,409,458	$1,296,635,577	$388,937,622	$2,169,051,242
	Adjustments to transfers & warrants					(58,412,411)[1]	58,412,411[1]	
						$1,238,223,166	$447,350,033	

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[1] Payroll expenditures for withholding are treated as warrants written, but are transfers

STATE OF WYOMING
ALL FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1984

Fund No.	Fund Name	Account Cash & Investments At Cost or Amortized 7/1/83	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/84
01	General Fund	$ 179,368,482	$ 269,002,937	$ 220,402,359	$	$ 429,068,286	$ 52,904,000	$ 186,801,492
02	Earmarked Revenue Fund	189,243,714	307,884,529	161,293,058	18,262,716	336,614,300	25,316,833	278,227,452
03	Federal Fund	3,470,536	85,154,300				86,914,280	1,710,556
04	Trust and Agency Fund	787,193,679	725,792,248	178,670,923	165,263,648	380,262,229	211,316,713	934,814,260
05	Debt Service Fund	108,145		7,093,864		7,166,243		35,766
06	Intragovernmental Fund	4,119,339	892,872	19,824,153	1,772,774	17,532,444	759,577	4,771,569
07	Highway Fund	115,486,886	178,989,726	91,466,868	9,493,122	229,746,023	18,930,486	127,773,849
08	Game and Fish Fund	12,961,620	13,138,937	30,876,596	20,125,375	17,121,014	660,291	19,070,473
09	University of Wyoming Fund	5,442,968	9,860,852	11,014,016	22,641,730	328,153		3,347,953
10	Permanent Land Fund	397,597,542	72,100,764	337,285	14,472,047			455,563,544
11	Permanent Land Income Fund	6,203,352	14,826,727	31,485,511	1,458,541	41,345,491	220,379	9,491,179
12	Permanent Wyoming Mineral Trust Fund	465,798,899	167,657,588	13,368,980	56,461,948			590,363,519
13	Enterprise Fund	2,056,080	33,224,296	882,278	5,590,258	28,298,690	119,587	2,154,119
	Total	$2,169,051,242	$1,878,525,776	$ 766,715,891	$315,542,159	$1,487,482,873	$397,142,146	$2,614,125,731
	Adjustments to transfers & warrants					(54,031,586)[1]	54,031,586[1]	
						$1,433,451,287	$451,173,732	

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[1] Payroll expenditures for withholding are treated as warrants written, but are transfers

STATE OF WYOMING
ALL FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1985

Fund No.	Fund Name	Account Cash & Investments At Cost or Amortized 7/1/84	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/85
01	General Fund	$ 186,801,492	$ 287,167,240	$ 243,728,119	$	$ 428,683,884	$150,082,422	$ 138,930,545
02	Earmarked Revenue Fund	278,227,454	213,836,825	286,309,801	23,693,649	262,580,602	30,045,461	462,054,368
03	Federal Fund	1,710,556	91,142,192				91,924,233	928,515
04	Trust and Agency Fund	934,814,260	788,702,568	208,366,976	156,825,807	399,974,333	268,209,477	1,106,874,187
05	Debt Service Fund	35,766		5,246,465		3,679,686		1,602,545
06	Intragovernmental Fund	4,771,571	957,153	22,026,413	1,778,693	19,335,863	873,124	5,767,457
07	Highway Fund	127,773,849	175,974,073	121,078,425	16,518,116	271,366,569	20,441,721	116,499,941
08	Game and Fish Fund	19,070,474	11,890,871	37,544,184	25,576,664	18,065,486	732,216	24,131,163
09	University of Wyoming Fund	3,347,953	11,798,468	15,251,033	20,067,845	4,895,324		5,434,285
10	Permanent Land Fund	455,563,520	74,420,083	99,049	15,959,791			514,122,861
11	Permanent Land Income Fund	9,491,179	11,546,120	38,083,833	1,819,004	44,523,828	721,931	12,056,369
12	Permanent Wyoming Mineral Trust Fund	590,363,518	179,086,422	20,189,229	67,503,146			722,136,023
13	Enterprise Fund	2,154,118	32,662,157	918,225	4,957,882	27,456,800	102,929	3,216,889
	Total	$2,614,125,710	$1,879,184,172	$ 998,841,752	$334,700,597	$1,480,562,375	$563,133,514	$3,113,755,148
	Adjustments to transfers & warrants					(101,007,641)[1]	101,007,641[1]	
						$1,379,554,734	$664,141,155	

[1] Payroll expenditures for withholding are treated as warrants written, but are transfers

STATE OF WYOMING
ALL FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1986

Fund No.	Fund Name	Account Cash & Investments At Cost or Amortized 7/1/85	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/86
01	General Fund	$ 138,930,545	$ 278,949,446	$ 271,004,221	$	$ 464,896,518	$117,982,498	$ 106,005,196
02	Earmarked Revenue Fund	462,054,360	221,040,854	491,194,012	265,544,471	275,907,851	32,397,026	600,439,878
03	Federal Fund	928,515	103,549,745				103,384,464	1,093,796
04	Trust and Agency Fund	1,106,874,187	815,500,390	193,464,930	198,324,053	450,720,371	237,487,429	1,229,307,654
05	Debt Service Fund	1,602,545		3,657,530		3,660,545		1,599,530
06	Intragovernmental Fund	5,767,456	1,132,536	25,743,567	1,850,826	24,109,509	961,089	5,722,135
07	Highway Fund	116,499,942	191,701,791	152,466,900	59,795,796	274,290,145	22,797,186	103,785,506
08	Game and Fish Fund	24,131,161	11,239,387	33,993,236	22,351,651	19,728,893	704,397	26,578,843
09	University of Wyoming Fund	5,434,286	11,040,639	12,917,548	20,178,142	3,859,651		5,354,680
10	Permanent Land Fund	514,122,863	71,749,798	130,626	17,474,030			568,529,257
11	Permanent Land Income Fund	12,056,369	8,128,048	44,134,783	3,122,249	45,907,430	1,585,906	13,703,615
12	Permanent Wyoming Mineral Trust Fund	722,136,023	162,689,204	34,240,198	72,422,463			846,642,962
13	Enterprise Fund	3,216,891	33,364,429	969,131	7,120,111	29,082,088	99,781	1,248,471
	Total	$3,113,755,143	$1,910,086,267	$1,263,916,682	$668,183,792	$1,592,163,001	$517,399,776	$3,510,011,523
	Adjustments to transfers & warrants					(78,333,114)[1]	78,333,114[1]	
						$1,513,829,887	$595,732,890	

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[1] Payroll expenditures for withholding are treated as warrants written, but are transfers

STATE OF WYOMING
ALL FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1987

Fund No.	Fund Name	Account Cash & Investments At Cost or Amortized 7/1/86	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/87
01	General Fund	$ 106,005,195	$ 230,378,635	$ 263,005,092	$	$ 474,565,093	$ 78,648,536	$ 46,175,293
02	Earmarked Revenue Fund	600,439,882	226,129,896	232,517,166	82,075,468	337,697,005	28,229,186	611,085,285
03	Federal Fund	1,093,796	110,353,675	2,974,368			110,689,899	3,731,940
04	Trust and Agency Fund	349,759,413	538,342,417	150,616,310	183,226,078	343,001,378	175,635,247	336,855,437
05	Debt Service Fund	1,599,530		9,262,575		9,501,979		1,360,126
06	Intragovernmental Fund	5,722,135	1,041,579	28,778,233	3,514,470	23,779,210	822,180	7,426,087
07	Highway Fund	103,785,506	163,200,701	106,616,801	38,263,133	245,752,903	18,145,185	71,441,787
08	Game and Fish Fund	26,578,844	18,483,108	33,171,707	22,416,292	19,859,503	1,197,299	34,760,565
09	University of Wyoming Fund	5,354,680	11,379,457	8,827,974	17,148,927	3,973,041		4,440,143
10	Permanent Land Fund	568,529,257	53,984,180	64,757	19,989,544			602,588,650
11	Permanent Land Income Fund	13,703,615	5,899,625	40,216,489	3,587,836	42,786,415	1,532,245	11,913,233
12	Permanent Wyoming Mineral Trust Fund	846,642,963	112,519,476	24,867,544	74,082,280			909,947,703
13	Enterprise Fund	1,248,471	30,092,722	880,759	5,952,784	24,690,372	191,779	1,387,017
14	Retirement Fund[1]	879,548,456	179,508,644	53,204,268	25,423,685	43,510,797	30,529	1,043,296,357
	Total	$3,510,011,743	$1,681,314,115	$ 955,004,043	$475,680,497	$1,569,117,696	$415,122,085	$3,686,409,623
	Adjustments to transfers & warrants					(64,201,461)[2]	64,201,461[2]	
						$1,504,916,235	$479,323,546	

[1] In prior fiscal years, Retirement was a part of the Trust & Agency Fund

[2] Payroll expenditures for withholding are treated as warrants written, but are transfers

STATE OF WYOMING

PERMANENT WYOMING MINERAL TRUST FUND
HISTORY OF REVENUE
FISCAL YEAR 1975 THROUGH FISCAL YEAR 1987

	FY 1975 2%	FY 1976 2%	FY 1977 2%	FY 1978 2%	FY 1979 2%	FY 1980 2%	FY 1981 2%
Fund Balance Beginning FY	$	$ 9,432,338	$ 28,861,290	$ 51,706,339	$ 78,512,628	$115,050,215	$155,731,003
Add:							
Income - Severance Taxes:							
13001 Coal	547,615	1,413,170	2,493,126	4,120,355	7,940,144	10,224,515	14,264,455
13003 Trona	341,900	670,759	885,575	1,232,085	1,573,203	1,595,878	2,177,817
13004 Uranium				130,594	2,030,827	1,463,931	1,332,586
13005 Stripper Oil	577,118	670,560	983,580	1,097,811	1,283,612	1,402,424	2,568,585
13008 Oil	6,851,879	15,734,064	16,727,361	17,492,267	19,163,255	20,686,902	23,022,303
13009 Gas	752,022	1,302,203	1,755,408	2,733,177	4,546,546	5,307,138	9,232,163
30000 Fines, Forfeitures							
Total Permanent Increase to Fund	9,070,534	19,790,756	22,845,050	26,806,289	36,537,587	40,680,788	52,597,909
Add:							
Interest Income Received:							
44011 Pool Interest	361,804	342,153	1,387,002	328,677	108,882	1,206,604	2,200,019
44000 Interest Investments			1,242,992	3,154,512	6,607,500	10,785,514	16,091,045
Total Interest Investments	361,804	342,153	2,629,994	3,483,189	6,716,382	11,992,118	18,291,064
Less:							
Net Amortization Premium & Discount							117,811[1]
Interest Investment to General Fund		703,957	2,629,995	3,483,189	6,716,382	11,992,118	18,291,064
Interest Due to General Fund							
Accrued Interest Purchased							
Total Deductions		703,957	2,629,995	3,483,189	6,716,382	11,992,118	18,408,875
Add:							
Accrued Interest Adjustment							6,415,998[1]
Accounts Receivable Adjustment							413[1]
Fund Balance End FY	$ 9,432,338	$ 8,861,290	$ 51,706,339	$ 78,512,628	$115,050,215	$155,731,003	$214,627,512
Annual % of Increase		206%	79%	52%	46%	35%	38%

	FY 1982 2%	FY 1983 2%	FY 1984 2%	FY 1985 2%	FY 1986 2%	FY 1987 2%	Total Fund Through FY 1987
Fund Balance Beginning FY	$214,627,512	$343,957,088	$472,187,013	$599,481,595	$727,396,480	$850,599,494	$
Add:							
Income - Severance Taxes:							
13001 Coal	25,185,980	27,610,769	28,841,123	29,871,054	31,304,264	22,010,916	205,827,486
13003 Trona	2,865,366	2,512,616	2,288,177	1,795,947	2,028,994	1,398,724	21,367,041
13004 Uranium	1,551,623	999.638	1,014,119	676,275	248,835	104,950	9,553,378
13005 Stripper Oil	5,214,540	3,996,651	4,107,716	4,587,782	3,864,205	1,760,587	32,115,171
13008 Oil	72,523,497	65,663,857	60,246,020	62,578,587	58,831,555	23,002,173	462,523,720
13009 Gas	21,201,671	26,273,172	29,555,476	31,927,305	28,295,382	14,192,139	177,073,802
30000 Fines, Forfeitures	14,426	(14,426)	45,367				45,367
Total Permanent Increase to Fund	128,557,103	127,042,277	126,097,998	131,436,950	124,573,235	62,469,489[3]	908,505,965
Add:							
Interest Income Received:							
44011 Pool Interest	3,975,855	13,254,723	7,984,333	15,371,544	23,576,782	24,867,544	94,965,922
44000 Interest Investments	22,918,573	35,469,751	48,186,188	48,945,092	47,409,163	51,498,203	292,307,533
Total Interest Investments	26,894,428	48,723,474	56,170,521	64,316,636	70,985,945	76,365,747	387,273,455
Less:							
Net Amortization Premium & Discount							117,811
Interest Investment to General Fund	26,121,955	45,662,283	56,461,948	67,503,146	72,422,463	74,082,280	386,070,780
Interest Due to General Fund		1,911,756	(1,502,583)	311,914	(66,297)	843,446	1,498,236
Accrued Interest Purchased		(38,213)	14,572	23,641			
Total Deductions	26,121,955	47,535,826	54,973,937	67,838,701	72,356,166	74,925,726	387,686,827
Add:							
Accrued Interest Adjustment							6,415,998
Accounts Receivable Adjustment							413
Fund Balance End FY	$343,957,088	$472,187,013	$599,481,595	$727,396,480	$850,599,494	$914,509,004	$914,509,004
Annual % of Increase	60%[2]	37%	27%	21%	16%	7%	

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[1] Calculation necessary to show adjustments from cash to Accrual Investment Accounting FY 1981.

[2] Severance Tax Statute was revised to collect taxes on current year production on quarterly basis instead of annually on preceding year production. Production was increased over two year period, however, only second annual production was taxed. We are unable to determine the dollar amount of this change, but the increase in taxes in FY 1982 is not consistent with FY 1981 or FY 1983.

[3] An additional $17,632,778, usually deposited to this fund, was moved to Workers Compensation as required by W.S. 39-6-305(b). The agency spent $8,350,000 of the amount received during FY 1987.